REPORT

OF

The Millowners' Association, Bombay,

For the year 1933.

(*Established* 1st *February* 1875.)

PRESENTED TO THE ANNUAL GENERAL MEETING
HELD ON WEDNESDAY, 23rd MAY 1934.

00133735

Bombay :
PRINTED BY G. CLARIDGE & CO., LTD.

1934.

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REPORT FOR THE YEAR 1933

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MILLOWNERS' ASSOCIATION, BOMBAY.

ESTABLISHED 1st FEBRUARY 1875.

List of Members.

Ahmedabad Advance Mills, Limited.
Andhra Cotton Mills.
Apollo Mills, Limited.
Atherton West and Company, Limited (Atherton Mills).
Bangalore Woollen, Cotton and Silk Mills, Limited.
Bengal Laxmi Cotton Mills, Limited, Calcutta.
Bengal-Nagpur Cotton Mills Company, Limited, Rajnandgaon.
Berar Manufacturing Company, Limited, Badnera.
Bhagirathi Spinning, Weaving and Manufacturing Company, Limited, Jalgaon.
Binod Mills Company, Limited.
Birla Cotton Spinning and Weaving Company, Limited, Delhi.
Bombay Dyeing and Manufacturing Company, Limited.
Buckingham and Carnatic Company, Limited.
Burhanpur Tapti Mill, Limited.
Cawnpore Cotton Mills Company.
Cawnpore Woollen Mills.
Central India Spinning, Weaving and Manufacturing Company, Limited, Nagpur.
Century Spinning and Manufacturing Company, Limited.
Colaba Land and Mill Company, Limited.
Coorla Spinning and Weaving Company, Limited.
Crown Spinning and Manufacturing Company, Limited.
Dawn Mills Company, Limited.
Delhi Cloth and General Mills Company, Limited.
E. D. Sassoon United Mills, Limited.
Elgin Mills Company, Limited.
Elphinstone Spinning and Weaving Mills Company, Limited.
Finlay Mills, Limited.
Gaekwar Mills, Limited.
Gokak Mills, Limited.
Gold Mohur Mills, Limited.
Hindoostan Spinning and Weaving Mills Company, Limited.
Hyderabad (Deccan) Spinning and Weaving Company, Limited.
Indian Bleaching, Dyeing and Printing Works, Limited.
Indian Manufacturing Company, Limited.
Indian Woollen Mills.
Indore-Malwa United Mills, Limited.
Jam Shri Ranjitsinghjee Spinning and Weaving Mills Company, Limited.
Kaiser-i-Hind Woollen, Cotton and Silk Mills, Limited.
Khandesh Spinning and Weaving Mills Company, Limited.
Khatau Makanji Spinning and Weaving Company, Limited.
Kohinoor Mills Company, Limited.
Krishna Press.
Lakshmi Cotton Manufacturing Company, Limited.
Loyal Mills, Limited.
Madhowji Dharamsi Manufacturing Company, Limited.
Madras United Spinning and Weaving Mills Company, Limited.
Madura Mills Company, Limited (Madura, Tuticorin and Ambasamudram).
Maharoor Shahi Kulburga Mills Company, Limited.
Maharani Woollen Mills, Limited, Baroda.
Meyer Sassoon Mills, Limited.
Minerva Mills, Limited.
Model Mills (Nagpur), Limited.
Moon Mills, Limited.
Morarjee Goculdas Spinning and Weaving Company, Limited.
Mufe Mills, Limited.
Mysore Spinning and Manufacturing Company, Limited, Nos. 1 and 2.
New China Mills, Ltd.
New City of Bombay Manufacturing Company, Limited.
New Egerton Woollen Mills (Dhariwal).
New Great Eastern Spinning and Weaving Company, Limited.
New Kaiser-i-Hind Spinning and Weaving Company, Limited.
New Victoria Mills, Limited, Cawnpore.
Osman Shahi Mills, Limited.
Phœnix Mills, Limited.
Prakhad Mills, Limited.
Pulgaon Cotton Spinning, Weaving and Manufacturing Company, Limited.
Raj Bahadur Bunsilal Abirchand Spinning and Weaving Mill.
Raja Bahadur Motilal Poona Mills, Limited.
Raymond Woollen Mills, Limited.
Sassoon and Alliance Silk Mill Company, Limited.
Sassoon Spinning and Weaving Company, Limited.
Satya Mills, Limited.
Savatram Ramprasad Mills, Limited.
Sholapoor Spinning and Weaving Company, Limited.
Simplex Mills, Limited.
Sir Shapurji Broacha Mills, Limited.
Shri Shahu Chhatrapati Mills.
Standard Mills Company, Limited.
Swadeshi Mills Company, Limited.
Swadeshi Cotton Mills Company, Limited, Cawnpore.
Swan Mills, Limited.
Tata Mills, Limited.
Union Mills.
Victoria Mills, Limited.
Vidarbha Mills, Berar, Limited.
Vishnu Cotton Mill, Limited.
Western India Spinning and Manufacturing Company, Limited.

ASSOCIATION'S REPRESENTATIVES.

Legislative Assembly—Mr. H. P. Mody.
Bombay Legislative Council—Mr. Jehangir B. Petit.
Bombay Port Trust—Mr. A. Geddis.
Victoria Jubilee Technical Institute—Mr. V. N. Chandavarkar.
Bombay Smoke Nuisances Commission—Mr. W. F. Webb and Mr. W. A. Sutherland.
Sydenham College of Commerce Advisory Board—Mr. Dharamsi Mulraj Khatau
Indian Central Cotton Committee—Mr. S. D. Saklatvala.
Empire Cotton Growing Corporation—Sir Cusrow Wadia, Kt., C.I.E.
Development of Bombay—Advisory Committee—Mr. Jehangir B. Petit.
G. I. P. Railway Advisory Committee—Mr. A. Geddis.
B. B. & C. I. Railway Advisory Committee—Mr. H. P. Mody.
Excise Advisory Committee—Mr. H. F. Milne.
Nowroji Wadia Maternity Hospital Board of Management—Sir Nowroji Saklatvala, Kt., C.I.E., and Mr. H. P. Mody
Municipal Corporation—Mr. H. P. Mody.
University of Bombay—Mr. Jehangir B. Petit.

COMMITTEE FOR 1934.

H. P. Mody, Esq. (*Chairman*).
H. H. Sawyer, Esq. (*Dy. Chairman*).
Sir Nkss Wadia, K.B.E., C.I.E.
The Hon'ble Sir Dinshaw E. Wacha, Kt.
Sir Mihmohamdas Ramji, Kt.
Sir Chunilal V. Mehta, K.C.S.I.
Sir Nowroji Saklatvala, Kt., C.I.E.
Sir Phiroze Sethna, Kt.
T. V. Baddeley, Esq., O.B.E.
V. N. Chandavarkar, Esq.
F. E. Dinshaw, Esq.
A. Geddis, Esq.
Dharamsi Mulraj Khatau, Esq.
H. H. Lakin, Esq.
H. F. Milne, Esq.
Ratansi D. Morarji, Esq.
Albert Raymond, Esq.
S. D. Saklatvala, Esq.
F. Stones, Esq., O.B.E.
Madhavji D. Thackersey, Esq.

T. Maloney, Esq., M.C., *Secretary*.
N. S. V. Aiyer, Esq., *Asstt. Secretary*.

TRUSTEES OF ASSOCIATION'S FUNDS.

General Fund:—Mr. H. P. Mody and Mr. Ratansi D. Morarji.
Provident Fund:—Mr. S. D. Saklatvala and Mr. H. P. Mody.

CHAIRMEN AND SECRETARIES OF THE MILLOWNERS' ASSOCIATION, BOMBAY.

Chairmen.

H. Maxwell, 1875, 1876-77, 1877-78.

J. A. Forbes, 1878-79.

Sir Dinshaw Manekji Petit, 1879-80, 1880-81, 1881-82, 1882-83, 1883-84, 1884-85, 1886-87, 1888-89, 1889-90, 1891, 1892.

Sir George Cotton, 1893, 1894, 1895, 1896, 1897, 1898, 1899*, 1900*.

John R. Greaves, 1899*, 1900*, 1901, 1902.

Bomanjee Dinshaw Petit, 1903.

Sir Sassoon J. David, 1904, 1905.

Sir Vithaldas Damodher Thackersey, 1906, 1907.

Sir Fazulbhoy Currimbhoy, 1908.

Sir Manmohandas Ramjee, 1909.

Herbert R. Greaves, 1910.

Sir Ness Wadia, 1911.

Sir Dinshaw M. Petit, 1912.

J. F. Bradbury, 1913.

Narottam Morarjee, 1914.

Jehangir B. Petit, 1915.

Sir Nowroji Saklatvala, 1916.

Sir Dinshaw E. Wacha, 1917.

Sir Cusrow Wadia, 1918.

N. G. Hunt, 1919.

Rahimtoola Currimbhoy, 1920.

Sir Joseph Kay, 1921, 1922.

Sir Victor Sassoon, 1923.

S. D. Saklatvala, 1924.

Sir Ness Wadia, 1925.

A. Geddis, 1926.

H. P. Mody, 1927.

J. B. Petit, 1928.

H. P. Mody, 1929, 1930, 1931, 1932, 1933, 1934.

Secretaries.

John Gordon, 1875-84.

David Watson (Acting), 1881-82.

John Marshall, 1884-98.

Frederick Noble-Paton, 1898-1905.

J. B. Leslie-Rogers, 1905-11.

R. E. Gregor-Pearse, 1912-20.

C. B. Sayer, 1921-24.

T. Maloney, appointed 1924.

* Part Year.

Millowners' Association, Bombay.

Section I.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING
HELD ON 23rd MAY 1934.

The Millowners' Association, Bombay.

ANNUAL GENERAL MEETING.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING of the Members of the Millowners' Association, Bombay, held in the rooms of the Association (Patel House, Churchgate Street, Fort,) at 11-30 a.m. (S.T.) on Wednesday, the 23rd May 1934, to transact the following business :—

1. To receive and adopt the Committee's Report for the year 1933 ;

2. To appoint Auditors of the Association's accounts for the current year and to fix their remuneration ;

and any other business that may be brought forward.

MR. H. P. MODY, M.L.A., Chairman of the Association, presided.

The following gentlemen were also present :—

Mr. I. H. Taunton, I.C.S., Municipal Commissioner for the City of Bombay ; Mr. Hoosainally Rahimtoola, Mayor of Bombay ; Mr. M. E. Haskell, Deputy Director of Industries ; Mr. A. Schofield, H. M. Trade Commissioner at Bombay ; Mr. W. H. Phillips, Officiating Chief Inspector of Factories, Bombay Presidency ; Mr. J. Pratt, Chief Inspector of Steam Boilers and Smoke Nuisances ; Mr. Jehangir B. Petit, M.L.C. ; Sir Shapurji Billimoria, Kt. ; Mr. T. G. Mackenzie ; Mr. Meyer Nissim ; Mr. H. L. Aspden ; Mr. Mathradas Vissanji, President, Indian Merchants' Chamber ; Mr. Walchand Hirachand, President, Maharashtra Chamber of Commerce ; Mr. L. Randall, President, Bombay Fire Insurance Association ; Mr. B. N. Karanjia, President, Silk Merchants' Association ; Mr. B. B. Pradhan of the Victoria Jubilee Technical Institute ; Mr. H. Heys, President of the Bombay European Textile Association ; Mr. C. M. Parekh of the East India Cotton Association ; Mr. P. H. Rama Reddi of the Indian Central Cotton Committee ; Mr. J. J. Kapadia of the Bombay Shareholders' Association ; Mr. R. D. Patel ; Mr. H. J. Fells ; Mr. Jal Ratnagar ; Mr. Neville N. Wadia, representing the Bombay Dyeing and Manufacturing Co., Ltd. ; Sir Chunilal V. Mehta, K.C.S.I., representing the Century Spinning and Manufacturing Co., Ltd. ; Sir Naoroji Saklatvala, Kt., C.I.E., and Mr. S. D. Saklatvala, representing the Ahmedabad Advance Mills, Ltd., the Central India Spinning, Weaving and Manufacturing Co., Ltd., the Tata Mills, Ltd., and the Svadeshi Mills Co., Ltd. ; Mr. T. V. Baddeley and Mr. E. J. Bunbury, representing the Gokak Mills, Ltd., and the Simplex Mills Co., Ltd. ; Mr. B. Brown, Mr. G. Furze and Mr. J. Herbertson, representing the Finlay Mills, Ltd., the Gold Mohur Mills, Ltd., the Swan Mills, Ltd., and the Satya Mill, Ltd. ; Mr. H. H. Lakin and Mr. R. L. Ferard, representing the Colaba Land and Mill Co., Ltd., the New City of Bombay Manufacturing Co., Ltd., and the New Great Eastern Spinning and Weaving Co., Ltd. ; Sir Phiroze Sethna, Kt., O.B.E., Mr. A. M. Mehta and Mr. R. N. Vaidya, representing the Madhowji Dharamsi Manufacturing Co., Ltd., and the Sir Shapurji Broacha Mills, Ltd. ; Mr. H. F. Milne, representing the Kohinoor Mills Co., Ltd. ; Mr. V. N. Chandavarkar, representing the Mysore Spinning and Manufacturing Co., Ltd., and the Minerva Mills, Ltd. ; Mr. Dharamsi Mulraj Khatau, representing the Khatau Makanji Spinning and Weaving Co., Ltd. ; Mr. Albert Raymond and Mr. F. Stones, O.B.E., representing the Apollo Mills, Ltd., the E. D. Sassoon United Mills, Ltd., the Elphinstone Spinning and Weaving Mills Co., Ltd., the Loyal Mills, Ltd., and the Meyer Sassoon Mills, Ltd. ; Mr. Bhagvandas Munmohandas Ramji, representing the New Kaiser-i-Hind Spinning and Weaving Co., Ltd. ; Sir Homi Mehta, Kt., and Mr. Russa Mehta, representing the Gaekwar Mills, Ltd., and the Victoria Mills, Ltd. ; Mr. Hargowandas Jamnadas Ramji and Mr. V. M. D. Thackersey, representing the Crown Spinning and Manufacturing Co., Ltd., the Hindustan

Spinning and Weaving Mills Co., Ltd., the Indian Manufacturing Co., Ltd., and the Western India Spinning and Manufacturing Co., Ltd. ; Mr. C. P. Wadia, representing the Moon Mills, Ltd. ; Mr. C. R. M. Tippet, representing the Sassoon and Alliance Silk Mill Co., Ltd., the Sassoon Spinning and Weaving Co., Ltd., and the Union Mills, Ltd. ; Mr. M. C. Ghia, representing the Rai Bahadur Bansilal Abirchand Spinning and Weaving Mills ; Mr. Kaikobad Cowasjee Dinshaw, representing the Burhanpur-Tapti Mills, Ltd. ; Mr. Cowasji C. Dalal, representing the Khandesh Spinning and Weaving Mills Co., Ltd. ; Mr. B. K. Dhondi, representing the Coorla Spinning and Weaving Co., Ltd. ; Mr. Ramnivas Ramnarain, representing the Phœnix Mills, Ltd. ; and Mr. N. S. V. Aiyer (Assistant Secretary).

The notice convening the meeting having been read by the Assistant Secretary, the CHAIRMAN said :—

GENTLEMEN,

The world has passed through another year of trials and tribulations. The rise in commodity prices for which every one was looking did not materialize except in a fitful sort of way, and the position in many countries continued to be extremely acute. It is true world industrial production registered an advance over the figure of the previous year, but it was still lower than that of 1931. Japan, of all countries, was not only immune from the troubles which affected every other country, but actually recorded a considerable improvement over the position of 1928. So far as the textile industry is concerned, the trend was in an upward direction, but India showed a considerable decline, and production dropped by nearly 260 million yards. This is almost wholly accounted for by the fate which overtook many mills in Bombay. It was felt at one time that a much healthier situation had developed on account of so many weak concerns having gone to the wall, but the events of the last one month have belied those hopes, and at the end of the year it may be that we may have to tell a tale of fresh disappointments and difficulties.

Let me pass on to a review of the most outstanding events of the year. Towards the close of the Budget Session, an anti-dumping measure was placed on the statute-book, the credit for which mainly belongs to the Commerce Member, Sir Joseph Bhore. You will remember that the initiative for this legislation came from our Association and the representation we submitted in this behalf received a wide measure of support. It is a matter, therefore, of particular satisfaction to us that it is now possible for a large number of industries, specially the smaller industries, to obtain protection against the flooding of our markets by abnormally cheap goods, whether their cheapness arises from depreciated currencies, or any other factors. I have an idea that, for the next few years at any rate, our industrial advancement must be in the direction of the smaller industries, and if the Government of India pursue a vigorous policy of giving them every encouragement and assistance which it is in the power of the state to confer, we may see a much more rapid utilization of the resources of the country than has been possible in the past. We do not want elaborate tariff investigations and ingenious statistical calculations to hamper this development ; what we want is less of red-tapism and more of readiness to recognize that it is in the highest interests of the country that its dependence on the soil should be reduced as far as possible, and that if the mineral and material resources of the country are not fully exploited, Government and the people may soon be faced with a desperate economic situation. It goes without saying that no burden can be placed on the shoulders of the consumer unless it is shown that the industry in whose interests it is imposed is capable of making good under normal conditions.

INDO-LANCASHIRE TEXTILE TRADE AGREEMENT.

The most notable event of the year was the visit of the Delegations from Lancashire and Japan. It is a curious circumstance that very few of the critics who have been loud in their denunciations of the Indo-Lancashire Pact have cared to appreciate the historic significance of this event. Nor have any of them paused to consider that London, and not India, might easily have been the venue of these conferences. While my activities in England in this connection have been misrepresented, the fact that discussions between

Japanese and British industrialists had been practically arranged to take place in London seems to have been entirely ignored. However that may be, it has been recognized in many quarters that the conferences have marked a new epoch. Two different sets of Agreements brought about by different methods have resulted from these conferences.

I shall deal first with the Pact to which our Association has been a party. For months on end, we have not been allowed to forget our responsibility for this transaction, and I am sorely tempted to launch out into an elaborate justification of our attitude. I shall impose on myself a self-denying ordinance, however, and all that I shall say is that the Indo-Lancashire Pact has been conceived in the best interests of the country, and that all the criticism that has been poured upon it leaves us utterly unconvinced. Barring a few concessions in the matter of yarns and artificial silk piecegoods, which hardly anyone has attacked, the only concession which the Agreement makes is that, in the matter of cotton piecegoods "if and when the revenue position of the country made it possible for the Government of India to remove the general surcharge on all imports imposed in October 1931, the Indian side would not make fresh proposals with regard to the duties applicable to the United Kingdom imports." The earliest date on which Lancashire can possibly obtain relief under this clause might be some time in March next. As the Agreement will expire a few months thereafter, it is impossible to imagine any material injury to textile interests taking place, even if all the prognostications of our critics were to come out correct. On the other side of the account, we have secured a promise of a larger use of Indian cotton on the part of Lancashire. The way in which her industrialists are seeking to implement that undertaking must convince every unprejudiced observer that this is no idle assurance with which we have been tickled. During the last few months, Lancashire's takings of Indian cotton have been double of what they were for the corresponding period of the previous year, and I foresee a time coming when Great Britain will rank as a very important customer in the cotton markets of this country.

As time goes on, the effects of the Agreement in this and other directions will be seen more clearly and definitely than is now possible, and I shall say no more on the subject. But there is one aspect of the controversy to which I must refer on this occasion. Some of the critics of our Association have challenged its representative character. I am afraid it is rather late in the day to attempt to do so. The Association has been in existence for nearly 60 years, and has rendered throughout its career sterling services to the textile industry and to the economic life of India generally. Some of the most honoured names in the commercial and industrial life of the country have been among its pioneers and zealous workers. The record of its activities, as embodied in its annual reports, constitutes a measure of achievement of which any organization may be proud. Its constant and jealous watch over the interests of the industry, and the striking successes it has achieved are a sufficient answer to anyone who attempts to dispute its position in the industry. It has a membership spread over all India, and there is hardly a centre which is not represented. The least its critics might have done might have been to hold that such an organization was altogether incapable of sacrificing the interests of the industry, and that if it lent its name to an important commercial undertaking of the character of the Indo-Lancashire Pact, it must have been for the weightiest of reasons.

Of my own part in the transaction, I shall say very little. For months together, I have not been able to open a newspaper without finding myself portrayed in the most unflattering terms. Cartoons, caricatures, sneers and jeers have greeted me almost every day since my signature was appended to the Agreement. The last straw was when some few weeks ago a body which concerns itself largely with questions of the regeneration of Hindu widows passed a resolution condemning the "Mody-Lees Pact!" In the face of this campaign of vilification amongst a certain section of the Press and the public, I have developed a somewhat philosophic outlook. I have left alone both types of critics, though for different reasons; the responsible ones I have no desire to quarrel with, and the irresponsible variety is not worth worrying about. If it pleases a certain type of people, they can keep on saying I have sold the Pass. I feel absolutely unrepentant, and I have every hope that, at some date not very distant, those who have so bitterly criticized me for my attitude towards the Ottawa Agreement and my share in the conclusion of the Indo-Lancashire Pact will find themselves utterly confounded.

Indo-Japanese Trade Agreement.

The Indo-Japanese Agreement has been more fortunate in many respects. It has actually received the blessings of many of those who have opposed the understanding with Lancashire. The Agreement concedes to Japan the most-favoured-nation treatment, and permits her to export to this country as much as 400 million yards of piecegoods against the purchase of a million and a half bales of cotton. If the negotiations which resulted in the conclusion of this treaty had been conducted in a normal atmosphere, it might have been easier to accept the arrangement, even though it was calculated adversely to affect the textile interests. Before, however, the Japanese Delegation sat at the conference table, a boycott of Indian cotton had been declared and was being vigorously supported, and it was with that threat hanging over their heads that the delegates of the Government of India negotiated with their opposite numbers from Japan. The result may be the conclusion of a commercial treaty, but it certainly has not made for better understanding between the two countries, and India has begun to realize, as she never did before, the vulnerability of her position. The next few years must see a concentration of efforts on the part of all concerned to lessen our dependence on a single country for the marketing of our most important cash crop, and I trust this Association will not be found wanting in lending its support to any schemes calculated to promote that object. Meanwhile, let us hope the Indo-Japanese Agreement will be honoured both in the spirit as well as in the letter, and that no occasion will arise for any disagreement over the way in which any of its provisions are worked. India admires the energy, enterprise, organization and patriotism of her Far Eastern neighbour, with whom she wants to live on terms of the closest friendship, but she cannot possibly allow herself to be wiped off the industrial map simply because her own organization has not, for one reason or another, reached the state of efficiency of her powerful rival.

Textile Protection Act.

It is impossible to pass over the Tariff Amending Act which has just been negotiated through both Houses of the Legislature, even though it cannot be properly classed as one of the events of the year under review. It is not a pleasant subject ; as I stated in the course of my speech on the third reading, the measure protects every interest but ours. The duties on Japanese piecegoods have been reduced to a figure which affords no guarantee whatever of our being able to realize an economic price for our products, and the tariff on yarn actually reduces the protection we were accorded in 1927, when price-cutting was not so acute a problem as it is to-day. The seclusion of Simla and the dust of Delhi produce some extraordinary effects at times, and that must account for the way in which our case was disposed of and the Tariff Board Report put on the scrap-heap, practically for all purposes, except where its findings went against our demands. In the Select Committee on the Bill, I recorded my dissent in a minute which was signed by nearly half the number of members of the Committee, and our protest was supported by the leading commercial and industrial organizations in the country. The constitutional position prevented our moving any amendments for raising the duties, and we had for the time being to be content with what we had got. But that is not the end of the story by any means. Our experience of Governments tells us that we have to keep on knocking at their door ; its creaky hinges generally move with an effort, and if you want to force your way in, you have to lay a regular siege. The Commerce Member, for whom every one of us has great respect, has definitely given an assurance that in the matter of yarns and art. silk piecegoods, if the protection accorded is found to be inadequate, the Government of India will reconsider the matter. Here we must let the matter rest for the time being.

Mill Strike.

I must turn to a subject of more immediate importance ; I shall deal with it as dispassionately as I can, and shall avoid striking a controversial note. Once again we are in the throes of a general strike, and the well-being of the industry and the peace of the City are threatened. It is five years ago that the last labour upheaval took place. A Court of Enquiry, presided over by a High Court Judge from Calcutta, was appointed to go into the origin and history of that strike and the methods by which it was conducted. Its verdict was so damaging to those responsible for the strike that they completely lost their hold over

the workers on whom they had inflicted untold miseries. It is nothing short of a tragedy that the lessons of 1929 should so speedily have been forgotten, and another wanton blow aimed at the industry and the economic life of Bombay generally. During the last decade, we have learnt many lessons, and I think we can claim that we have earnestly striven to give labour a square deal. In spite of unexampled depression, we continued for years to pay our workpeople the same wages that we gave them during the height of the boom period, with the result that the wage level in Bombay, relatively to output, stood higher than that of practically every other country in the world. It was only when it became impossible to carry on, and after every avenue of reduction in costs of production had been explored, that most reluctantly we were compelled to reduce wages. The alternative was stoppage of work in most mills and a more or less complete crippling of the competitive capacity of the industry. Even with the reduced wages, the number of active spindles and looms in Bombay has dropped enormously. As an indication of the prevailing condition of things, and in view particularly of the loose talk which is so common in this connection, it is necessary for me to give a few figures. During the last ten years, enormous losses have been suffered by the industry, partly as a result of the general depression intensified by Japanese competition, and partly as a consequence of long-drawn-out labour troubles. The figures run into crores, and all who have been engaged in the industry, or who have an interest in its well-being, have suffered grievously. But it was only after every other class had borne its share of the burden of sacrifice that the mill worker was called upon to play his part. Neither the losses suffered by the investor and the Managing Agent, nor the heavy fall in the cost of living was allowed to touch his annual wage bill of something like six crores of rupees. In similar circumstances, drastic wage cuts have been resorted to in every industry and every country. If labour did not want its earnings to be touched, there was only one course open to it, namely, increased efficiency, but those who had the ears of our working classes from the very first set their face against any attempts at any improvement in this direction. Committee after Committee had found that the only hope of the industry lay in the reduction of the cost of production through greater efficiency. Every effort made by the Bombay millowner in this direction was resisted, however, with results disastrous to the industry. If the working classes find their earnings reduced to-day, they have to thank those whose baleful influence has all along prevented the adoption of measures which might have secured the well-being of the industry as well as of the workers. It is a tragedy that the labour movement should periodically get under the control of a class of people whose avowed object is the destruction of Capitalism. I would ask critics who are disposed to attribute the present troubles to the actions of the mill-owners to study the utterances of those who have constituted themselves the leaders of the working class movement in this city. Long before a single wage-cut was effected in any of the Bombay mills, these men were busy manufacturing grievances and vehemently urging a general strike. With the lessons of the disastrous troubles of 1928 and 1929 fresh in their memory, the workers refused to listen to these counsels, and it was only by methods of intimidation and lawlessness that they were ultimately dragged and kept out of the mills. The fact that in spite of months of preparation, only a very few mills stopped working on the day advertised for the general strike, and that even to-day, nearly 25,000 people are still at work affords an indication of the resistance of labour to the policy and programme of those who claim to be its leaders, and in any case, it is obvious that a strike, founded on just grievances, does not require to be kept up by intensive coercive propaganda. It would be stupid, of course, to pretend that wage-cuts are not a matter of concern to the worker. They have certainly affected his mode of life, but he accepted them because he realized the parlous condition of the industry. In practically every instance, the cuts were introduced by agreement between the management and the operatives of the mills concerned. I need not say how greatly we regret the action which has been forced upon us. We have been painted as " heartless capitalists " and exploiters of the situation in which the workers in the mills are finding themselves, but that is an absolute perversion of the truth, and I repeat that it was with the utmost reluctance that we resorted to these wage-cuts. We would like to see a continued improvement in the earnings and the standards of life of those who are labouring in our mills, but it is impossible for the industry in Bombay to continue indefinitely to pay wages on a scale it cannot afford, and which seriously affect its competitive capacity. The utter refusal of those who are leading the present movement to see the handwriting on the wall is nowhere more strikingly exemplified than in the extraordinary demands which they have formulated since the commencement of the strike, and at a time when the industry is fighting for its very existence.

As an example of our general attitude towards Labour, I may mention that very recently this Association reconsidered the position it had originally taken up, and withdrew its opposition to the 54-hour week in spite of the fact that a reduction in working hours will substantially raise our costs of production. As President of the Employers' Federation of India, I obtained the assent of other industrial interests also to the projected change, which may be expected to come into operation in the near future. In this and other ways, we mean to continue to do what we can for those who work in our factories, but we cannot give in to strikes without notice, nor have any truck with those whose aims and methods are so wholly at variance with trade union principles. I shall not say more at this stage, but will only express the hope that good sense will soon assert itself and the City and the Textile Industry will be spared the disasters which threaten them through a prolongation of this most unhappy strike. In the words of the Tariff Board, the future of the industry in Bombay cannot be safeguarded "except by more effective control on the part of the management, by strenuous and sustained efforts to reduce costs all round, and by a more general recognition among the people of Bombay of the danger to the Cotton Industry of disturbances in the economic and business life of the City."

Diversion of Trade from the Port of Bombay.

It is not the Textile Industry alone which is causing concern to all who are interested in the well-being of Bombay. The position of her port is also a problem of vital importance. Gone are the days when the trade of the country could be expected to keep on flowing in the old and familiar channels; new economic forces are at work, and to the extent to which Bombay can adjust herself to them will she be able to maintain her position. But it has got to be a clean and straight fight, and the competition of some of the Kathiawar Ports can certainly not be placed in that category. We cannot possibly complain if the geographical position of these ports, and any other advantages they may be able legitimately to offer, were to draw away our trade from us, but if our trade is filched by means of smuggling across the frontier or by a system of wholesale rebates, the situation becomes intolerable. I have repeatedly drawn attention to this menace in the Legislative Assembly, and have given specific instances of what is happening in many of the Kathiawar States and at Pondicherry and other foreign ports. The malpractices which are rampant do not, however, require any elaborate demonstration. The prices at which various commodities are sold are in themselves a sufficient proof of the methods at work. The Government of India seem to be alive to the situation at long last, but it is necessary to remind them that if they do not hurry up, there will be very little trade left to recover. May I in this connection congratulate His Excellency the Governor on the very prompt and effective way in which he has dealt with the situation so far as the Government of this Presidency is concerned? I have no doubt he will not rest until he has succeeded in getting the higher authorities to right the great wrong which has been done to the Port of Bombay and British India generally.

Domestic Affairs.

Gentlemen, since our last meeting, death has claimed two of our most esteemed colleagues. Sir Dinshaw Petit was a member of the Committee of the Association for 36 years and occupied the position of Chairman in 1912, and in these capacities, he rendered very useful services to the industry. Mr. Lalji Naranji's connection with the Committee was shorter, but he was one of its most active members since 1923, and his shrewd common sense and commercial knowledge were of great value in our deliberations. I must also record our regret at the passing away of Mr. R. Fleming who had been recently appointed as Cotton Commissioner on behalf of Lancashire interests, and who, during the few brief months that he occupied that position, had given many proofs of his interest and anxiety to foster the use of Indian cotton in British markets.

Gentlemen, there are several subjects of importance which I have not touched, but I recognize the limitations imposed by the occasion. Besides, I must not steal Mr. Sawyer's thunder altogether, even though a sudden illness, which we greatly regret, has prevented his delivering his speech in person. I desire in this place gratefully to acknowledge the valuable work done by him as Deputy Chairman, particularly during my absences from Bombay. Our Secretary, Mr. Maloney, returned from his well-earned holiday

and was discharging prior to his recent illness, as diligently and efficiently as ever, the duties of his office. We have in Mr. Aiyer an Assistant Secretary, who has never spared himself, and who is very painstaking in all that he does. To them all, and to the staff generally, I express my cordial thanks for the way in which they have worked and made it possible for the activities of the Association to be carried on.

I may be allowed to conclude on a personal note. This is the last occasion on which I shall be presiding at a meeting of this character. For six years I have served the Association as its Chairman, two of them in an honorary capacity, to which I have reverted since the beginning of this month. It has been a strenuous time, but the consideration extended to me and the confidence shown by the members of the Committee and the Association has considerably lightened the burden. I have loved the work and the opportunities it has given me, and I hope that, in my new sphere of activities, I shall still be privileged to serve the Association as a member of its Committee. In these few years, the membership of the Association has been strengthened in every way. We have lost, of course, a number of Bombay mills through liquidation or financial stringency. But we have gained nearly thirty members in other parts of India. They have joined the Association largely as a mark of appreciation of its work, and I desire to take this opportunity of gratefully acknowledging the spirit they have shown. I hope that, as the years roll on, the usefulness of the Association will go on increasing and that it will continue to occupy an honoured and assured place amongst the industrial organizations of the country. I expect to leave this chair shortly, but I feel confident that whoever occupies it will give the Association of his best, and will worthily uphold the traditions of service which have been handed down by a long line of distinguished citizens and industrialists.

Gentlemen, I beg to move that the Report of the Committee for the year 1933 be and is hereby approved and adopted.

In seconding the motion, MR. H. H. SAWYER, Deputy Chairman of the Association, made the following observations. In the absence of Mr. Sawyer owing to sudden illness, the speech was read by MR. S. D. SAKLATVALA.

GENTLEMEN,

The passing of the year 1933 will be looked back upon with little regret. Judged by any past standard, it will be admitted to have been the worst we have ever experienced. Only a few mills in the whole of the City and Island of Bombay, and incidentally, they were those working on specialities, were in a position to make a profit. The largest, and one of the oldest, groups of mills in this city had unfortunately to cease working, whilst several other mills had also to be taken into liquidation. In another large group, lack of demand necessitated the temporary closing down of five or six of their number, whilst, added to this, in practically all mills, a proportion of spindles and looms had to be stopped for a large part of the year. The net effect was that at the end of 1933, the industry was producing cloth and yarn at not more than about 60 per cent. of its full single-shift capacity. There was, however, reason to hope that the all-round sacrifices which had been made, and the economies which had been effected, during the last few years, were beginning to bring forth fruit. Since January, there had been a gradual although not very pronounced improvement in the industry's position. Stocks were decreasing, and spindle and loom activity was improving. Contracts were being entered into more freely for yarn and cloth—though still at very low rates—and there were in fact substantial indications that the worst had passed ; that the corner had been turned ; and that while we could not look forward to actual prosperity in the immediate future, there was every hope of keeping our hold on our home markets in competition with both foreign and up-country mills. But the unfortunate strike recently engineered by certain communist leaders has altered everything, and the industry has again to pass through a period of grave anxiety.

IMPORT DUTY ON COTTON.

One of the most noteworthy events affecting the fortunes of the industry is the abolition of the Town Duty on cotton. This, however, is likely to help the Port of Bombay

to a greater extent than the Mill Industry. One of the reasons for its abolition was that it tended to make Bombay a dearer port than certain others to which cotton for export was being gradually diverted. A more important event from the point of view of our Mill Industry would have been an equally clear recognition of the hampering effects of the present Import Duty of half an anna per pound on certain classes of raw cotton which cannot be satisfactorily grown in this country. This duty was imposed mainly for revenue purposes, but the latest statistics of imports go to show that it has not, by any means, achieved this object. Between 40 and 50 per cent. of the imports of East African and Egyptian cotton no longer come to Bombay. They are, as a matter of fact, being imported into British India through the State of Bhavnagar, whose revenues have been benefited during the last two cotton years to the extent of no less than 20 lakhs of rupees. This was never contemplated when the duty was imposed, and the revenue expectations of the Government of India have fallen short by that amount, notwithstanding the fact that this duty has been paid by mills situated in British India. So far as my informatiom goes, the rate of diversion is rapidly increasing, and it may eventually be necessary for the Government of India to take similar action in the case of the Import Duty on cotton as the Government of Bombay has recently done in regard to Town Duty.

Diversion of Trade to Kathiawar Ports.

This brings me to another subject which has been briefly touched upon by the Chairman, namely, the general diversion of trade from Bombay to the Maritime States of Kathiawar. I am strongly of opinion, judging from the evidence which I have in my possession, that unless strong steps are taken by the Government of India, the Japanese quota will exist only in name. That quota is supposed to apply to the whole of India, and not to British India alone, and unless more effective checks are instituted, the smuggling to which Mr. Mody has referred will go on increasing by leaps and bounds. Such smuggling is a twofold danger, not only does it provide a loophole for Japan to import a greater quantity of piecegoods than to which she is strictly entitled, but it also provides a means whereby the effectiveness of the import duty is being considerably neutralised.

In certain Indian States, for example, art. silk piecegoods are to-day being sold at 3¼ annas per yard, whereas the price of exactly the same article in Bombay, where the full duty has to be paid, is not less than 5½ annas per yard.

Something drastic also requires to be done in regard to the State of Cutch, to which very large quantities of all classes of piecegoods are now being sent to the detriment of the Indian industry. It was recently pointed out to the Government of India that in 2½ months 30,000 packages of Japanese goods, consisting mostly of piecegoods, were sent to Cutch in three Japanese steamers, and this importation, which was ostensibly for a meagre population of something like 400,000 people, was greater than the entire importation of piecegoods into Bombay, which caters for the whole of India, during the same period. There is little doubt that the great bulk of these goods imported into Cutch ultimately find their way into British India, and that about 43 per cent. out of the 50 per cent. duty that should have been paid is thus avoided. So long as this state of affairs exists, and I can quote many more examples, it will be impossible for the Textile Industry to prosper. I know the problem is not one for which a simple solution can be found. But it is, I submit, a problem upon which the Government of India should concentrate its immediate attention if they are interested in the survival of this City, this Port, and the hard-pressed Textile Industry.

Membership of the Association.

Mr. Mody has referred in an indirect manner to the accession of membership which the Association has experienced during the past few years. With his usual modesty he has failed to mention that this increase in membership has to a very great extent been in recognition of the effective assistance which the Association has rendered to the Textile Industry generally during the period of Mr. Mody's chairmanship. Another fact of which our Chairman has failed to make mention is that our increase in membership has been very largely due to his own personal interest and effort in popularising our

Association throughout the length and breadth of this country. Time does not permit me to say anything further regarding the manifold activities of our Association during the past year, but I would merely add that considerable additions have been made to the very valuable statistics and general information regularly sent out to our members, and duly appreciated by them.

Gentlemen, I have much pleasure in seconding the adoption of the Report.

The resolution was then put to the meeting and carried unanimously.

On the motion of MR. H. H. LAKIN, seconded by MR. V. N. CHANDAVARKAR, it was resolved :—

"That Messrs. A. F. Ferguson & Company be and are hereby appointed as Auditors of the Association's accounts for the current year on the usual remuneration hitherto paid to the Association's Auditors."

MR. S. D. SAKLATVALA proposing and MR. H. F. MILNE seconding, it was resolved :—

"That the following donations be sanctioned and paid out of the Association's funds for the current year :—

The Victoria Jubilee Technical Institute	Rs. 1,500
The Police Comforts Fund	„ 1,000
The Bihar Earthquake Relief Fund	„ 2,000

In proposing a vote of thanks to the Chairman of the meeting, MR. ALBERT RAYMOND said :—

GENTLEMEN,

It is my happy privilege to propose a hearty vote of thanks to Mr. Mody on the eve of his retirement from the Chairmanship of this Association which he has held with great distinction during the last six years. Those who have worked with him on the Committee of the Association can, without any hesitation, testify to the devoted, energetic and whole-hearted manner in which he has looked after the interests of the industry. During the last few years of unprecedented economic depression, Mr. Mody's leadership was a fortunate circumstance for us all. When he took over charge for the first time in 1927 he had to contend with a none too favourably inclined Government and obtain a revision of their decision on the first Tariff Board's report. The country-wide agitation which he initiated and the support which he was able to secure revealed his organizing abilities and capacity for real administrative work.

His second period of Chairmanship was in 1929 when the outlook for the industry was very gloomy after the disastrous strike of 1928. The position was further complicated by the declaration of another strike by the Girni Kamgar Union in March 1929. What followed the declaration of that strike is now a matter of history. As far as I am aware, that was the first time in which under the inspiration of their Chairman the Millowners fought back the strike with all the resources and strength at their command. It was at this time that the Pearson Committee of Enquiry was appointed, and it was mainly due to Mr. Mody's perseverance and able handling that we got a 100 per cent. verdict in our favour from the Committee, and incidentally an equally striking condemnation of the methods of the Girni Kamgar Union. The latter have unfortunately been allowed to continue functioning with the result that we are now in the throes of another general strike with its attendant disastrous consequences to the industry and the workpeople themselves. We only regret that Mr. Mody's Chairmanship does not extend to the time when we shall be successful in bringing to an end that state of affairs in which it is possible for a dozen political agitators to paralyse the industrial and commercial life of the city.

On the collapse of the 1929 strike Mr. Mody centred his attention on the question of protection to the industry. It was a most difficult matter to convince Government, and if they raised the duty on cotton piecegoods from 11 to 75 per cent. within a short space of three years, the secret lies in the able and thorough manner in which the industry's case was consistently pressed on the attention of the Government and followed up from time to time by innumerable deputations and lengthy memoranda, the preparing of which was in itself no mean performance. It all reflects to the credit of Mr. Mody who was the guiding spirit everywhere. He was equal to each and every problem that presented itself.

Mr. Mody has also represented us most ably for a number of years in the Legislative Assembly and the Municipal Corporation and I hope that he will long continue to do so.

A survey of Mr. Mody's achievement cannot be complete if reference were not made to an outstanding piece of work initiated by him last year. As you will remember he had taken a short holiday to enable him to serve as a Government Delegate on the Committee of the Reserve Bank in London. Whilst there, he did his best to create a better atmosphere which ultimately brought about what has subsequently become known as the Mody-Lees Pact. That is to my mind an event of far-reaching importance and has made history in the annals of India and England, when for the first time two such important bodies as our Association and the representatives of the great Lancashire industry succeeded in getting together and hammering out a policy based on goodwill and give and take. I am aware that this phase of Mr. Mody's work is not without its critics. I personally am proud to number myself with those who believe that the Mody-Lees Pact will be vindicated by the test of time.'

The prospect of losing Mr. Mody's stewardship of our Association is by no means pleasant. He will leave a gap that will be most difficult to fill, but he has been good enough to promise his co-operation in the Committee, and we must perforce rest content with that. I am sure we all wish Mr. Mody good luck and we congratulate the great firm of Tatas on securing his services. I have no doubt that their manifold activities will benefit by his outstanding talents. As far as this Association is concerned, I assert in all confidence that he has worked his way into our affections not only as a worker and leader but also as a man and, to borrow a phrase from our 'friend the enemy,' a comrade.

I have now very great pleasure to propose a hearty vote of thanks to our Chairman.

The motion was carried unanimously.

Millowners' Association, Bombay.

Section II.

FOREWORD, PRELIMINARY REPORT AND ACCOUNTS OF THE ASSOCIATION.

REPORT

OF THE COMMITTEE OF THE

MILLOWNERS' ASSOCIATION, BOMBAY.

For the Period 1st January to 31st December 1933.

FOREWORD.

ALTHOUGH the year 1933 did not commence under very happy auspices, there was still room for optimism as, at the time, a hope was entertained that a solution of the world's economic troubles would at last be found by the World Economic Conference which was to be held in the early part of the year. It was also expected that the political troubles in Europe which arose out of the post-war adjustments would be considerably lessened as a result of the Disarmament Conference. As the year progressed, however, it became evident that such expectations were not to be realized, and before the close of the year, it was generally seen that both these Conferences, on which so much reliance was placed, had met with failure. The World Economic Conference, where no less than 62 nations met, failed to find a solution for the economic ills of the world. No agreement could be arrived at on such important questions as tariffs, control of production, marketing organizations and stabilization of exchanges and currencies, whilst the question of war debts was not even permitted to be discussed. The Disarmament Conference too failed entirely to achieve its object. The talks at the Conference seemed to produce little effect on the race for armaments, in which almost all the important nations of the world are competing. It is, therefore, not surprising that there was no marked improvement during the year either in the economic or in the political sphere.

The failure of these two Conferences compelled some nations to intensify their national programmes, and concert measures adapted specially towards the recovery of their own trade. The United States of America in particular adopted a very vigorous policy with a view to improve general business and economic conditions. President Roosevelt set out a programme, which to some economists appears to be a kind of declaration of war on orthodox economic theories. Even coercive measures were adopted to try and improve business activity, and a policy of devaluing the dollar was decided upon. As a result of the President's gold policy, there was rapid depreciation of dollar exchange value, the dollar-sterling rate falling to 5.39 during the third week of November, and ranging round 5.10 at the close of the year. The variation from 3.15, the highest point, to 5.39 during the year upset all calculations, and particularly affected the cotton markets of the world. President Roosevelt, supported by inflationists in his country, seems determined to push on with his gold policy with a view to increasing internal price levels. Whatever be the ultimate result, there is no doubt that during the year 1933 this policy added another factor of instability and uncertainty, and thus prevented the smooth running of business.

Under such world conditions, it was not possible for the Textile Industry of this country to flourish, but it would have certainly done better and been nearer normal conditions owing to improvements effected during the past few years, but for the aggressive activities of the Japanese. The year 1933 found not only the Textile but most of the other industries of India in the deadly grip of Japanese competition, not a few being threatened with extinction. With the aid of depreciated currency and other measures, Japan has been successful in rapidly establishing her trade not only in this country, but throughout the world. She has steadily pushed out other nations from practically all the important markets of the world. Indeed, the varied and astounding economic activities of the Japanese have proved that " carrying coals to Newcastle " is by no means the economic absurdity which it was supposed to be. It cannot be denied, however, that such success can only be achieved by the sacrifice of the goodwill of the nations adversely affected. A shrewd people like the Japanese have not failed to realize this, and hence their anxiety to enter into trade negotiations with other countries, and thus restore friendly relations with all.

This brings us to the most important event in the history of the Textile Industry in this country, namely, the visit of the official delegates from Japan to confer with the Government of India delegates. This historic event was brought about by the Government of India being at last compelled to denounce the Agreement with Japan giving her most-favoured-nation treatment. It is not necessary to go into the details of the prolonged negotiations. It is sufficient to record here that at the close of the year an agreement was in sight under which Japan's exports of piecegoods were to be limited to a certain quantity dependent on her purchases of Indian cotton, and the duties against her manufactures were to be reduced to 50 per cent. Japan was to be accorded, besides, most-favoured-nation treatment. On the side of the Government of India, the primary consideration which had weighed with them would appear to have been the interests of the cotton growers. It is too early to say what effect the Agreement will have on the fortunes of the Textile Industry. Equally important were the negotiations with the delegation of industrialists from Lancashire with whom too an agreement was arrived at by the Millowners' Association, Bombay. This delegation had not the same official status as the Japanese delegation, nevertheless their visit proved to be a really historic event, and produced a very favourable impression in the country owing to the frank and open-hearted manner in which the unofficial conversations were carried on.

It was expected that the Government of India would publish during the year under review the Report of the Textile Tariff Board together with their decision. This publication, however, was withheld owing to the impending visits of the Japanese and Lancashire Delegations.

Another event which deserves to be mentioned in this review was the introduction of the Reserve Bank Bill in the Assembly. The discussion on this Bill again brought to the forefront the question of the linking of the rupee with the pound sterling and the fixing of the exchange ratio at 1*s.* 6*d.* At one time it was thought that the Government of India were about to alter the ratio to 1*s.* 4*d.*, and hopes were revived for the early recovery of trade in

general. The Government of India, however, emphatically declared that no change was even contemplated, and the Reserve Bank Bill was carried through the Legislature just before the close of the year. The change-over to a lower ratio would undoubtedly have afforded the trade and industries of the country much-needed relief.

It has already been indicated that the dollar-sterling rate had its effects on the prices of cotton generally and American cotton in particular. The year commenced with Broach April/May 1933 delivery at Rs. 199, New York October at 6·41 and Liverpool October at 5·05 with the Cross Rate at 3·33. Prices kept fairly steady till the end of January and then began to decline. At the beginning of March Broach stood at Rs. 176. Then came the news of the acreage reduction plan of the American Government, which led to a sharp rise of Rs. 15, Broach again touching Rs. 191, but the real statistical position did not justify the rise, and prices again gave way, and at the beginning of April, Broach was quoted at Rs. 168. President Roosevelt, however, was determined to raise the level of commodity prices at least to pre-war level, if not higher, and various measures were devised to achieve this object. The passage of the Farm Relief Bill and the American Government's reimposition of the embargo on gold exports coupled with acreage reduction plans and other measures to bring supply and demand nearer one another caused a steady advance during the months of April, May, June and July. Broach reached Rs. 219 on the 6th of June, and for a time the price remained steady. The dollar-sterling rate which was 3·42 in the middle of April started on its downward grade, and was 4·84 or practically pre-war level by the middle of July. As a consequence, prices of American cotton advanced, and New York October stood at 11·90 in the middle of July, the highest quotation of the season. Liverpool also rose to 6·29 on the 4th of July. The prices thus artificially raised could not be maintained, particularly as a good deal of profit taking by speculators took place, and rates dropped by nearly 2 cents in America. Similarly, Broach dropped again to Rs. 177 by the middle of August. The first American Bureau Report was published on the 8th August, indicating a crop of 12,314,000 bales against a general expectation of about 10 million bales. The large crop, in spite of the reduction in acreage of nearly 25 per cent., was due to the high yield of 198·4 pounds per acre. The American crop is finally estimated at 13,177,000 bales and the yield per acre 209·4 pounds.

In addition to the uncertainty caused by the American policy, our cotton market was further upset during the last quarter of the year by the threat of boycott of Indian cotton which the Japanese spinners declared as a protest against the further raising of the import duty on Japanese piecegoods, and the denunciation of the Indo-Japanese Agreement by the Government of India for the purpose of the protection of the home industries. This was followed by the Conference we have referred to between the representatives of the Governments concerned. Owing to the delay in arriving at an understanding a good deal of uncertainty prevailed. New crop Broach April/May 1934 opened at a premium of Rs. 20 only over the July/August 1933 rate which showed the weakness of ready holders and advanced to Rs. 238, the highest quotation, by the end of June. From this point, the market declined again, Broach cotton being Rs. 200 in the middle of August. There was a

further drop of Rs. 15 by the middle of the following month, and although there was a slight improvement afterwards, prices kept on the low side till the end of the year when Broach was quoted at Rs. 183, New York January 1934, 10·09 and Liverpool January 5·18 with the Cross Rate at 5·15. Owing to the Japanese boycott threat, Oomras were quoted at a discount of Rs. 25 instead of the usual difference of about Rs. 15, despite the fact that the Oomra crop was smaller than usual.

The Indian Crop forecast for the season 1933-34 shows an acreage of 22,714,000 and a crop of 4,619,000 bales.

The future of the cotton market depends to a great extent on the success achieved by the American Government in raising commodity prices. There is no doubt that America is trying to restrict drastically the crop of 1934-35, and the reduction is likely to be between 30 and 35 per cent. as far as can be judged at present.

The uncertainty of the cotton market was naturally reflected in the yarn and cloth markets, but the main factor which adversely affected both yarn and cloth was the low purchasing power of the masses who have suffered from successive crop failures coupled with low prices. In spite of the fact that a considerable portion of the local Textile Industry was closed down entirely or worked short time during the year, neither the offtake nor the prices paid for mill products were satisfactory. The Industry was again compelled to seek aid from Government as it was impossible to withstand Japanese competition owing to the depreciated value of the yen. Government, however, were slow to move, and it was only in June that they levied additional duties on piecegoods not of British manufacture. In the meantime, Japanese shippers are reported to have sold considerable quantities to Indian importers on the terms that any increase in duty over 50 per cent. would be paid by the Japanese shippers. The delay of Government in coming to a decision led to steady deterioration, and the number of looms and spindles idle in Bombay City and Island increased from 6 and 14 per cent. respectively, at the end of 1932 to 31 and 37 per cent. by the end of May 1933. In spite of the continued curtailment of production, stocks continued to increase, and reached a total of 163,000 bales of cloth by the end of May. Stocks at Ahmedabad and other centres were also heavy at the time. Consequent on the rise in cotton prices following the passing of the National Industrial Recovery Act by the Senate of the United States of America, speculative demand arose from merchants, and mills' order books showed some improvement, though prices still continued unremunerative, as the rise in cotton prices was considerably greater than the rise in yarn and cloth prices. Owing, however, to the very poor offtake by consuming centres, and also owing to the subsequent fall in cotton prices, this speculative demand dwindled down, and mills found increasing difficulties in effecting sales. *Diwali*, when sales are normally brisk, showed merchants in a very disheartened mood, and *Moorat* sales were the lowest for many years past, the estimated sales being only about 20,000 bales of piecegoods. The demand continued to be poor, and by the end of the year a little over a third of the productive machinery of Bombay mills was lying idle.

With Broach round Rs. 200 in the beginning of the year, calendered shirtings were quoted at 10 annas a pound. With poor demand, prices continued to decline, and by the end of April sales were made as low as 9¼ annas a pound. With the speculative demand that set in in May and June, prices rose again to 10 annas a pound, but cotton had by then risen to Rs. 216, and mills were thus worse off by about half an anna per pound than at the beginning of the year. With the decline in demand and offtake, prices fell again and closed at the end of the year round 9 annas a pound with both demand and offtake poor. In the meantime, a few forced sales were even reported to have been effected at the very low price of 8¾ annas a pound.

Prices in the yarn market were equally unsatisfactory, especially in finer yarns, and 40s were at one time sold as low as 10¼ annas a pound, with Chinese and Japanese yarns available even at a quarter anna lower. Nominal quotations for 10s and 20s yarns were at the beginning of the year 5¾ and 7¼ annas a pound. Prices fell from these levels to 5 annas and 6¼ annas a pound with a few stray sales reported as low as 6 annas a pound for 20s. They rose again in May and June to the opening levels, but once again declined until they were quoted at 5 annas and 6¼ annas a pound. The year closed with prices in the neighbourhood of 5¼ annas and 6¾ annas a pound.

The picture presented above makes it clear that in 1933 the Textile Industry of the country passed through another year of acute depression. The mills in Bombay which had already been hard hit were hardly able to weather the storm, and mill after mill had to be taken into liquidation. Even in up-country centres, enjoying all the advantages of cheaper cotton, cheaper labour, less local taxation, and nearness to the consuming centres, the industry on the whole did worse than in previous years. The best indication of the slump in the industrial world was a phenomenal rise during the year in the price of Government securities. It is devoutly to be hoped that the industry will not have to face another year like 1933. After all these years of intense depression and sufferings, echoes, however distant, can be heard of a revival of trade. Prosperity may not be near at hand, but there are indications that an improvement in world conditions has set in, and it may reasonably be expected that the Textile Industry of this country will share in the general revival.

ELECTION OF CHAIRMAN OF THE ASSOCIATION FOR 1934.

The annual ballot for the office of the Chairman of the Association was held on the 8th January 1934, and resulted in the re-election of **Mr. H. P. Mody, M.L.A.**

ELECTION OF DEPUTY CHAIRMAN OF THE ASSOCIATION FOR 1934.

The annual ballot for the election of the Deputy Chairman took place on the 15th January 1934, and resulted in the re-election of **Mr. H. H. Sawyer.**

ELECTION OF THE COMMITTEE FOR 1934.

The ballot for the election of the Committee was held on 22nd January 1934, and the following members were duly elected :—

Sir Ness Wadia, K.B.E., C.I.E. ; Sir Dinshaw E. Wacha, Kt. ; Sir Munmohandas Ramji, Kt. ; Sir Chunilal V. Mehta, K.C.S.I. ; Sir Naoroji Saklatvala, Kt., C.I.E. ; Mr. T. V. Baddeley ; Mr. F. E. Dinshaw ; Mr. A. Geddis ; Mr. H. H. Lakin ; Mr. Lalji Naranji ; Mr. H. F. Milne ; Mr. Dharamsi Mulraj Khatau ; Mr. Ratansi D. Morarji ; Mr. Albert Raymond ; Mr. S. D. Saklatvala ; Mr. V. N. Chandavarkar ; Mr. F. Stones, O.B.E., and Mr. Madhavji D. Thackersey.

INDIAN CENTRAL COTTON COMMITTEE.

Association's Representatives.

Under Rule 3 of the Indian Cotton Cess Rules, Mr. S. D. Saklatvala completed his term of office as the Association's representative on the Indian Central Cotton Committee on 31st March, having served for a term of three years. **Mr. Saklatvala** was reappointed as the Association's representative.

The Committee also reappointed **Sir Munmohandas Ramji, Kt.,** and **Mr. F. Stones, O.B.E.,** as their representatives on the Technological Research Sub-Committee of the Indian Central Cotton Committee for the year 1933-34.

BOMBAY PORT TRUST.

Association's Representative.

Mr. A. Geddis, the Association's representative on the Board of Trustees of the Port of Bombay, was returned, unopposed, on the reconstituted Board during the year.

BOMBAY UNIVERSITY ADVISORY COMMITTEE.

Association's Representative.

Early in December, the Registrar of the University of Bombay informed the Association that in connection with the Department of Chemical Technology proposed to be started by the University in June 1934, the Syndicate had appointed an Advisory Committee to be called the Board of Visitors. The Syndicate were of opinion that there should be on this committee a person of standing intimately connected with the Mill Industry, as this would be to the mutual advantage of the Industry and the University Department concerned, and would enable the University to establish contacts with the Textile Industry and keep instruction in technology on thoroughly practical lines. The Committee on being asked to recommend a suitable person for nomination on the Advisory Committee, appointed **Mr. F. Stones** as the Association's representative.

THE VICTORIA JUBILEE TECHNICAL INSTITUTE.

Association's Representative.

According to the rules and regulations of the Victoria Jubilee Technical Institute, the Association is entitled to appoint two representatives to the Board only so long as it contributed not less than Rs. 2,000 per annum to the funds of the Institute. The Association had been regularly contributing this amount till 1930, but on account of financial stringency, it was reduced in 1931 to Rs. 1,500 per annum. This raised the question of withdrawing one of our existing representatives on the Board of the Institute, but the situation was met by Mr. J. B. Petit voluntarily resigning from the Board. It was decided that **Mr. Chandavarkar**, the Association's second representative, should continue to serve on the Board.

RAILWAY RATES ADVISORY COMMITTEE.

Towards the end of November, the Railway Board inquired of the Committee whether they would like to make any changes in the list of persons representing this Association in the general panel of commercial representatives maintained by the Board in connection with the selection of commercial representatives for individual investigations by the Railway Rates Advisory Committee. The Committee had no alterations to suggest in the existing list which consisted of :—

Mr. A. Geddis,
Mr. Lalji Naranji,
Mr. H. P. Mody, M.L.A.,
Mr. F. Stones, O.B.E., and
Mr. S. D. Saklatvala,

and the Railway Board was informed accordingly.

BOMBAY EXCISE ADVISORY COMMITTEE.

Association's Representative.

Towards the end of the year, Mr. Ahmed F. Currimbhoy, the Association's representative on the Bombay Excise Advisory Committee, resigned his seat and **Mr. H. F. Milne** was appointed to fill the vacancy thus caused.

BOMBAY SMOKE NUISANCES COMMISSION.

Association's Representatives.

Towards the end of August, Mr. J. D. Pember, one of the Association's representatives on the Bombay Smoke Nuisances Commission, resigned his appointment prior to his retirement from India, and the Committee appointed **Mr. W. F. Webb** to replace him.

The Commission was reconstituted on 1st January 1934 in accordance with the rules, and **Mr. W. F. Webb** and **Mr. W. A. Sutherland** were appointed as the Association's Representatives.

THE BOMBAY PRESIDENCY INFANT WELFARE SOCIETY.

Association's Representative.

Early in January, Mr. S. D. Saklatvala, the Association's representative on the Executive Committee of the Infant Welfare Society, resigned from the Committee, and the Association nominated **Mr. Ahmed F. Currimbhoy** to the vacancy.

Mr. Ahmed F. Currimbhoy, however, resigned his seat towards the end of the year, and the Committee again appointed **Mr. Saklatvala** to represent the Association on the Executive Committee of the Infant Welfare Society.

DEPUTY CHAIRMAN OF THE ASSOCIATION, 1933.

Mr. Ahmed F. Currimbhoy, who was elected Deputy Chairman of the Association for the year 1933, resigned his appointment early in November. A ballot was, therefore, held to elect a Deputy Chairman for the remaining portion of the year and **Mr. H. H. Sawyer** of Messrs. Sassoon Spinning and Weaving Company, Limited, was declared elected.

AUDITORS.

At the Annual General Meeting held on the 5th April 1933, Messrs. A. F. Ferguson & Co. were appointed as the Association's Auditors for the current year on the usual remuneration.

RETIREMENT OF SIR CUSROW WADIA.

Towards the end of the year, in view of his impending retirement from India, Sir Cusrow Wadia tendered the resignation of his seat on the Committee of the Association. The Committee accepted the resignation with regret, and conveyed to Sir Cusrow their thanks for the eminent services rendered by him to the Industry in the course of his very long and honourable connection with the Association, and further resolved to present him with a souvenir expressive of the personal regard and respect which members had always entertained for him. A silver salver bearing the signatures of prominent members of the Association and an exact replica in silver of the "Wadia" pirn were accordingly presented to Sir Cusrow at a function held at the Taj Mahal Hotel early in 1934.

DEATH OF SIR DINSHAW M. PETIT (2ND BART.).

Sir Dinshaw M. Petit died on 29th March, 1933, and at the first meeting of the Committee held after the sad event, the following resolution was passed, and communicated to the Dowager Lady Petit :—

"The Committee of the Millowners' Association, Bombay, place on record their deep sense of loss at the very sad and untimely death of Sir Dinshaw M. Petit, Bart., who as a member of the Committee for 36 years and as Chairman in 1912, rendered great services to the industry."

MEETINGS WITH THE HON'BLE SIR FRANK NOYCE.

The Honourable Sir Frank Noyce met the Committee of the Association on 14th January and again on 26th June for an informal discussion of certain outstanding questions connected with the Cotton Textile Industry. The proceedings were of a confidential character, and were not, therefore, published for general information.

ASSOCIATION'S MEMBERSHIP OF THE INTERNATIONAL FEDERATION OF MASTER COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATIONS.

(*See pages* 44 *and* 263 *of Report for* 1930.)

At the annual general meeting held on 28th February 1930, it was decided that the Association should be affiliated to the International

Federation. Since this decision was taken, the position of the Textile Industry had steadily deteriorated, and early in May, the Committee considered that in view of the repercussions which the closure of a large number of mills would have on the finances of the Association, all possible economies in expenditure should be made. The membership of the Federation cost the Association Rs. 3,000 per year, and it was suggested that the Association should save this amount by resigning from the Federation. The proposal was placed before members, and early in July the Association's resignation was formally communicated to the Federation.

MEMBERSHIP OF THE ASSOCIATION.

The total membership of the Association on 31st December 1933 was 98 as against 89 at the end of 1932.

The Sultania Cotton Mills resigned their membership during the year, while :—

The Cawnpore Cotton Mills,

The Atherton Mills,

The Buckingham and Carnatic Co., Ltd.,

The Delhi Cloth and General Mills Co., Ltd.,

The Elgin Mills, Ltd.,

The Cawnpore Woollen Mills,

The New Egerton Woollen Mills,

The Bangalore Woollen, Cotton and Silk Mills Co., Ltd.,

The Kaiser-i-Hind Woollen, Cotton and Silk Mills Ltd., and

The Maharani Woollen Mills, Ltd.,

were elected members.

WOOLLEN MILL MEMBERSHIP OF THE ASSOCIATION.

Ever since its inception in 1875, the activities of the Association have always been concentrated on the Cotton Industry. The Association had one or two woollen mill members in the past, but these were local concerns, and except in cases like municipal assessment and such other matters in which woollen mills stood on the same footing as cotton mills, the Association had not hitherto tackled any of the major problems confronting the Indian Woollen Industry. This was partly due to the fact that the Association was not in a position to speak on behalf of that industry, as most of the major woollen spinning and weaving establishments remained outside the Association and the necessity of concerted action was not also much in evidence.

The world economic depression, however, had its natural repercussions on India, where the position of the manufacturing industries was rendered still more difficult by the increasing competition of foreign countries like Japan in the home market. The situation called for immediate and concerted action on the part of Indian industrialists, especially those engaged in the woollen industry as being one of the few major industries which had no association of their own. Inquiries were made whether the Millowners' Association, Bombay, would undertake, in the event of all the major woollen mills becoming its members, to look after the interests of that industry. The Committee had no objection to this, provided woollen mills agreed to meet any special expenditure incurred by the Association in special work for the benefit of the Woollen Mill Industry, e.g., putting up a case to the Tariff Board, etc. This was followed by the accession of the undermentioned woollen mills as members of the Association :—

(1) The Cawnpore Woollen Mills.

(2) The New Egerton Woollen Mills (Dhariwal).

(3) The Bangalore Woollen, Cotton and Silk Mills Co., Ltd.

(4) The Kaiser-I-Hind Woollen, Cotton and Silk Mills Ltd., Bangalore, and

(5) The Maharani Woollen Mills, Ltd., Baroda.

The list with the addition of the Raymond Woollen Mills, Ltd., and the Indian Woollen Mills, who were already members, includes almost all the important woollen spinning and weaving establishments at present working in India.

The Committee have under consideration several matters in connection with the Woollen Mill Industry, and these have been dealt with separately.

THE EMPLOYERS' FEDERATION OF INDIA.

(*See pages* 12 *and* 92 *of the Association's Report for* 1929.)

Reference has already been made in the previous reports of the Association to the efforts made by the Committee from time to time for the inauguration of a central organization of employers of this country. After two unsuccessful efforts in 1920 and 1925, the project was revived in 1929, and though it received the support of a large number of industrial organizations in the country, nothing further was possible on account of the abnormal political situation which developed in 1930 and the difficulties of the industry in Bombay in 1931.

Early in 1932, the Chairman of the Association who was then at Calcutta, met a number of leading and influential business men, and discussed the advisability of bringing such an organization into being at a very early date. The growing necessity of closer co-operation between all large employers of labour in India being generally recognized, discussions took place as to the

broad principles on which the proposed organization should be conducted, and it was decided ultimately that the Federation should be entirely a non-political organization and subordinate to no political party. The President and the Secretary of the Bengal Chamber of Commerce were authorized to draw up the Memorandum and Articles of Association, and proceed with the registration of the Federation under the Indian Companies Act. All the necessary formalities prior to registration being completed, this Association was asked whether it would become one of the original members of the Federation. On the Committee agreeing to do so, the Federation was registered under the Indian Companies Act in Calcutta early in March with Mr. H. P. Mody, M.L.A., as President and Sir Edward Benthall and Mr. T. C. Crawford as Vice-Presidents. The first extraordinary general meeting of the Federation was held in the rooms of the Association towards the end of April when Mr. A. R. Dalal of the Indian Metallurgical Association was also included as one of the Vice-Presidents of the Federation. (*Appendix* **1**.)

STANDING ORDERS FOR OPERATIVES.

(*See pages* 4 *and* 82 *of Report for* 1931.)

On page 4 of the Association's report for 1931, a reference was made to the Standing Orders for mill operatives introduced by mills in the City and Island of Bombay on the 1st March 1931. Early in the year, it was brought to the notice of the Association that the existing Orders were defective in certain respects. It was pointed out, for instance, that existing Order 14 was very vaguely worded, and that it was not clear whether the time-limit of two days for which an operative could be " played off " under Order 14 (*b*) covered a period of two days in a week or otherwise. In a recent case brought against the Sassoon and Alliance Silk Mills Co., Ltd., by one of their operatives, it was held by the final court of appeal that, under the existing Order 14 (*b*), it was not within the competence of mill authorities to decide to close their mills for more than two days at a time and " play off " their operatives without notice and without compensation in lieu of notice. As to whether they could meet again on the expiration of these two days and again decide to close down the mill for a further period of two days, the court did not express an opinion. Whatever the interpretation the Fawcett Committee attached to this Order, a clarification of the position became necessary, and the Committee, therefore, decided that the existing Order 14 should be entirely deleted. The object which was kept in view in framing a substitute Order was that a distinction should be drawn between the three possible contingencies under the operation of any one of which a mill might be closed down, and the rights and liabilities of the owners in each case should be placed beyond doubt. The three possible contingencies referred to were : (*a*) fire, epidemics, acts of God, etc.; (*b*) trade depression, shortage of orders, etc.; and (*c*) strike.

Accordingly, Clause (*a*) of the new Order dealt with fire, epidemics, etc. Clause (*b*) empowered mills to " play off " their operatives for a period not exceeding 12 days in the aggregate in a month in the event of a shortage

of orders, trade depression, etc. A new Order (No. 16) was also added empowering the company to close down the entire mill and to " play off " the operatives in the event of a strike in any one or more department or departments of the mill.

The next amendment made in the Orders was that bribery was included in the list of offences punishable with dismissal.

In view of impending legislation on the subject of fines, the following footnote to old Order 20 was dropped :—

" The total amount of fines inflicted under this order during any particular month shall in no case exceed two per cent. of the operative's total earnings for that month."

Order 25 was entirely deleted as the procedure laid down in regard to consultation with labour unions prior to making any alterations or amendments in the Orders was found unworkable in practice. New Order 26 (which replaces old Order 25) empowered the mills to amend the Standing Orders with the previous consent of the Millowners' Association.

New Order 27 made it possible to work either partially or fully on a day-to-day basis by giving 14 days' previous notice to the operatives. The services of the operatives engaged on such a basis could be terminated by giving 24 hours' notice. An arrangement of this character would enable mills to keep on working on small orders in the hope of an improvement in the situation where the only alternative would have been complete closure of the mill.

The Committee considered that for the present, at any rate, the introduction of the revised Standing Orders had to be preceded by all the formalities prescribed under existing Order 25, or such portions thereof as were practicable. They, therefore, suggested that members should post a notice in English and Marathi in all prominent positions in the mill compound on or before the 31st January 1934, explaining the above amendments and informing the operatives that the revised Standing Orders would be enforced from the 1st of April 1934. Members were also requested to forward any objections or suggestions in writing received from their operatives for the consideration of the Association.

A copy of the Orders as revised is reproduced in *Appendix* **2.**

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AMENDMENT OF THE ASSOCIATION'S ARBITRATION RULES: UMPIRES' PANEL.

In accordance with the provisions of Rule 3 of the Association's Rules, the Committee were empowered to select triennially a panel of arbitrators consisting of 30 persons, and in Rule 4, it was further stated that they " shall also select triennially from the panel of arbitrators . . . . . a

panel of six persons to act as umpires." Recently great difficulty had been experienced during several arbitrations owing to the restricted field of selection in the case of umpires. On one occasion, only one name was available as two of the umpires were already acting as arbitrators and the others were out of India, or were not available for other reasons. It was, therefore, suggested to the Committee that Rule 4 might be amended so as to provide for the appointment of ten umpires instead of six.

The Committee consulted the Association's solicitors in the matter, and amended Rule 4 of the Arbitration Rules as suggested, including Messrs. A. Pether, Vithaldas Damodhar Govindjee, Devjee Damodhar and Vaman Shridhar Apte in the panel of umpires. (*Appendix* **3.**)

MUNICIPAL ASSESSMENT OF BOMBAY COTTON MILLS.

(*See pages* 8 *and* 134 *of Report for* 1932.)

In the last report of the Association, reference was made to the award issued by the Arbitration Tribunal on the question of mill assessments. It was also stated that though the award was only applicable to the period 1929-30 to 1931-32, it was extended to the year 1932-33 by mutual agreement between the Association and the Municipality with an allowance of 15 per cent. to cover trade depression.

The Committee were aware that the award was in certain respects unsatisfactory from the point of view of the Mill Industry. They considered, for example:

(1) The value placed on mill land was too high.

(2) A substantial abatement for land, not actually used for the purposes of the mill and fenced off, was necessary.

(3) An all-over rate of 4 annas 6 pies per cubic foot for mill buildings was too high if temporary structures were included in the total cubic contents of the mills.

(4) 6 per cent. net return on mill buildings and 5 per cent. net return on land provided for in the award were too high under present-day conditions.

There were also certain other minor points, but it was understood that the Committee's acceptance of the award for the year 1932-33 would not prejudice the right of individual mills to urge a reconsideration of objections of the type mentioned when the 1933-34 assessment was under consideration, and an assurance on this point was also given to the Association by the Municipal Commissioner.

Early in the year under review, the Chairman had discussions with the Municipal Commissioner in connection with the assessments for the year 1933-34, and at the request of the latter a list of the main points which required

consideration in connection with the assessment for 1933-34 was furnished to the Municipality. The matter, however, could not be proceeded with as Mr. Mody had to leave for England in connection with his work on the Reserve Bank Committee, and the question was allowed to stand over pending his return, mills paying *under protest* the tax due in respect of the first half of the year 1933-34, on the basis of the Arbitrators' award but without any allowance for trade depression. In this connection it might be pointed out that the Commissioner was willing to allow 15 per cent. for trade depression in respect of the first half of the year 1933-34, if mills on their part agreed to waive all the objections to the award. This offer was not, however, acceptable to the Association.

Negotiations between the Association and the Municipality were resumed on Mr. Mody's return from England, and the Commissioner at last offered an allowance of $10\frac{2}{3}$ per cent. to cover trade depression in respect of the year 1933-34, without affording any relief whatsoever in regard to the other points relating to the award to which exception was taken by mills. This offer was rejected by the Association, and there is, therefore, every possibility of the matter being fought out in the Small Causes Court as provided in the Municipal Act.

BOMBAY COMMUNAL RIOTS, 1929 AND 1930—ADDITIONAL GENERAL TAX LEVIED ON MILLS BY THE CHIEF PRESIDENCY MAGISTRATE.

Early in the year, the Assessor and Collector of Municipal Taxes called on Bombay mills to pay an additional tax to meet the compensation awarded by the Chief Presidency Magistrate for loss and damage caused during the communal riots of 1929. Certain persons were exempted from liability to pay any portion of the compensation, but corporate bodies were specifically excluded from such exemption, with the result that joint stock companies owning mills situate within the wards within which the special tax was directed to be levied were liable to contribute to the compensation awarded.

The matter was carefully considered by the Committee. They held that it was unfair, in awarding compensation for damage caused during the Hindu-Mahomedan riots, to require that any portion of the compensation should be levied from a joint stock company which was in no sense communal and was in no way responsible for the riots, but which had the misfortune to own property in the area in which the riots occurred. After consulting the Association's Solicitors, they addressed a representation to Government urging that cotton mills should be exempted from liability to contribute to the compensation. The grounds on which the request was based were :—

(1) The addition to the General Tax was in effect a punitive tax imposed upon the owner of an immovable property. In the ordinary course the owner of the property would pass on the liability to the occupier of the property, his tenant.

(2) The liability could not be so avoided by owners of mill properties, who themselves occupied their properties.

(3) The object of the tax was to compensate as far as possible such persons or bodies of persons as had suffered from the riots by levying contributions from those *directly* responsible for the riots.

(4) A corporate and non-communal body, such as a mill-owning company, could not in any way be responsible for the riots. On the other hand, the loss sustained by the mill companies as a result of the riots far exceeded the loss sustained by any other members of the general community. It was, therefore, illogical and inequitable that a body of persons who were not responsible for the riots, and had actually suffered damage, though indirectly, from the riots, should be required to contribute to the compensation awarded to persons who had suffered direct damage from the same cause.

(5) Certain areas in the City had been excluded from the imposition of the tax. Presumably this exclusion resulted from the opinion of the Chief Presidency Magistrate that those areas in which riots did not occur, although occupied by members of the Hindu and Mahomedan communities, should not be required to contribute to the damage caused to property in the area in which the riots did occur. Liability for compensation for damage resulting from communal riots should be confined to the members of the communities concerned, wherever they might reside in the City, thereby making every member of each community responsible for every other member thereof. Such action could not justly cause any resentment, whereas any differentiation between areas and between members of the offending communities by residence and in subjecting corporations which were non-communal to the tax had caused and must always cause keen resentment and ill-feeling.

(6) Owing to the continued bad trade and consequent depressed condition of the textile industry, that industry was really not in a position to bear the heavy burden imposed by the tax. The losses consequent upon bad trade had been heavily aggravated by the losses resulting to the industry from the riots. During the riots it was only with the greatest difficulty that the mills were kept working. The mills were short-handed owing to the absence of the operatives, and during the period of the Curfew Order, they were obliged to work shorter hours, and to keep their operatives contented, had to pay full wages.

The Committee further suggested that in the case of future investigations by the Chief Presidency Magistrate of claims resulting from damage caused by rioting, the claim should be disallowed if the claimant had insured himself against such risks. It was pointed out that in such instances, the

practice of the insurance companies in Bombay was to require the insured to agree, as a condition of payment of his claim, to lodge a claim with the Chief Presidency Magistrate. If the claim was allowed, the amount formed part of the total compensation subsequently awarded. Where the claim was eventually paid, the money went to the insurance company, which accordingly suffered no loss under its insurance except that of interest for the period from the date of payment of the claim to the insured, to the date of the receipt of compensation. This loss of interest was probably more than met by the insurance premium. If the insured, by reason of residence or otherwise, subsequently became liable to contribute to the total compensation awarded, such compensation was increased by the amount of his claim, and his contribution to the compensation was also proportionately increased.

It was submitted that the adoption of the above suggestion would result in the total compensation awarded being considerably reduced, and it would be in consonance with the object of the levy of the tax which was to compensate innocent parties who had actually suffered damage from the riots, and not parties who had already been compensated by their insurance company, nor the insurance company which accepted the risk for a consideration, namely, the premium paid to it by the insured.

Nothing, however, came out of this representation as the Chief Presidency Magistrate to whom the matter was referred by Government declined to alter his original decision. (*Appendix* **4.**)

POWER COSTS.

(*See pages* 8 *and* 90 *of Report for* 1930.)

On page 8 of the Association's Report for 1930, reference was made to the circumstances which preceded the Association's acceptance of the T-1 tariff proposed by the Power Companies. The Association appreciated the spirit which prompted the Hydro-Electric Companies to grant the price concessions which they did, and which brought to a happy conclusion a long-drawn-out controversy. Ever since 1930, however, owing to circumstances over which the industry had no control, the financial position of cotton mills in Bombay had greatly deteriorated. It was, therefore, thought necessary that the Power Companies should be approached again with a view to obtain some concessions in the price of electric power supplied under existing contracts. Briefly stated, the grounds under which this request was put forward were:

1. Difficult financial position of the industry and the necessity of effecting economies in expenditure to enable it to reduce production costs and to hold its own against foreign competition.

2. The discrepancy between the cost of hydro-electric power and the cost of generating power by other means which existed in 1928-29 had, if anything, been further widened. Even in 1930, when the price of coal was Rs. 20 per ton and fuel oil cost Rs. 36 per ton, the Association had maintained that the T-1 rates were higher than the rates at which power could be generated by other means. Even if it were conceded that they were then equivalent, the price of coal delivered at the mills had since fallen to Rs. 15 and fuel oil to Rs. 30 per ton. In this connection the figures of two mills, both of the same size and under the same agency, might be instructive. The power bill of Mill A, taking power from the Hydro-Electric Companies in 1931, amounted to Rs. 1,17,057, while in the case of Mill B, which generated its own power, the cost was Rs. 73,770, and even after making all due allowances, the disparity between the two costs was very striking.

3. The price charged by the Hydro-Electric Companies compared very unfavourably with the cost at which power was obtained by mills in other parts of India, and in view of the competition which the industry in Bombay was experiencing from other centres, this was a matter of special concern to Bombay mills.

While the Power Companies did not appear to accept the contentions of the Association, they were willing to co-operate in the solution of the industry's difficulties, and offered the following, among other terms:

> "Effective for energy consumed as from 1st February 1933, and for a period of 12 months only, a cash discount of 10 per cent. to all contracted consumers on T-1 tariff who pay their bills within 10 days from the date of submission."

The Committee greatly appreciated the manner in which the Power Companies agreed to come to the assistance of the mill industry, and communicated their acceptance of this offer.

The Power Companies also offered to put into effect from 1st February 1934 a sliding scale of discounts on power bills based on the extent by which the average monthly power factor of any textile consumer exceeded 80 per cent. This and other points would be examined at a later date by the special sub-committee of the Association and taken up with the Power Companies. (*Appendix* **5.**)

ELECTRICITY DUTY IN BOMBAY.

(*See pages* 13 *and* 145 *of Association's Report for* 1932.)

The Bombay Finance Act of 1932, *inter alia*, provided for the levy of a duty of six pies per unit of electricity consumed for the purpose of lights and fans in all premises. All the buildings or premises wherein or within the precincts of which any manufacturing process was carried on was exempt from the levy, but this exemption was not extended to premises used for residential and office purposes.

Government subsequently sought to lay down that, where there were combined installations supplying energy both for power and for lights and fans (in respect of which duty is leviable) the consumer should install separate meters to indicate the two kinds of consumption separately. It was pointed out by the Association that the contemplated charge was unjustifiable and could not possibly have been contemplated by the Legislature when they agreed to the imposition of the duty. Apart from that consideration, barring a few residential quarters for the staff, all the departments in a mill must be regarded as essential parts of a manufacturing plant, and there was no justification for mills being called upon to incur additional expenditure involved in installing separate meters in departments which would not strictly come within the purview of the exemption. The injustice of the charge was partially recognized by Government, and in the final rules issued, it was provided that :—

"If any consumer satisfies the Collector that the installation and operation of such separate meters or sub-meters involve cost disproportionate to the amount of electricity duty leviable from him per month, and furnishes to the Collector such data and information which in the opinion of the Collector, in consultation with the Electrical Engineer to Government, is necessary for the assessment of the said duty, the Collector may exempt such consumer from the requirement of the rule."

This was not all that was necessary, and the Committee pressed for a more generous interpretation of the term "industrial establishments" so that all buildings or premises situated within a mill compound and used for complementary processes of manufacture, or for other mill purposes connected with the actual process of manufacture, might be exempt from the duty.

A reply to this reference was received from the Collector of Bombay towards the end of February, and the position as regards the exemption was explained as follows :—

"All offices in industrial concerns which deal with matters common to every industrial concern such as correspondence, accounts, buying and selling, quotation of prices, etc., should be considered as offices not allowed exemption under the Act. All other offices such as drawing offices and the like which were only necessary in certain undertakings and are peculiar to the particular class of undertaking should be considered as part of the premises used for the manufacturing process and should be exempt from duty. For all practical purposes this distinction should be clear enough, but should there be a doubt in any specific case, it should be referred to the Collector of Bombay, who will obtain the orders of Government, if necessary."

The Collector of Bombay subsequently issued a ruling to the effect that stores and timekeepers' offices should be exempt from the levy of duty in respect of electrical energy consumed ; the manager's office was not exempt from the levy of duty and it, therefore, became necessary to install separate meters in this office to record power consumption. (*Appendix* **6.**)

PROPOSED TOWN DUTY ON FOREIGN COTTON.

Early in May, it was understood that the Law, Revenue and General Purposes Committee of the Corporation had under consideration the question of imposing a town duty on cotton imported into Bombay City from foreign

countries. The main considerations which seemed to have prevailed with the Corporation in connection with this proposal were :—

1. There was no justification for exempting foreign cotton from a duty which was paid by Indian cotton.

2. The duty would benefit the grower of Indian cotton.

3. It would benefit the finances of the Municipality.

In regard to the first point, it might be recalled that the existing duty of Re. 1 per bale on Indian cotton was levied in 1921 with the avowed object of financing the industrial housing scheme of the Government of Bombay, and partly to reimburse the loss which would accrue to them in constructing 50,000 workers' tenements and letting them. It was also intended to provide funds to enable the Municipal Corporation to carry out various improvement schemes. Government's programme was, however, given up when only about 16,000 tenements had been completed. The industry was, therefore, morally entitled to a reduction of the duty, but no reduction had been granted while the revenue derived was being utilized for financing schemes of suburban development, for which it was not intended, and which the industry should not be called upon to finance.

This aspect of the question was considered by the Noyce Committee in 1926, and they stated :—" It does not appear to us (Noyce Committee) equitable that the Cotton Industry in its present depressed condition should be expected to finance these schemes which are for the benefit of the community in general," and they further recommended that the town duty on cotton should be reduced to 8 annas per bale. This was not done. While the Government of Bombay themselves had no objection to the grant of the relief recommended by the Noyce Committee if the Corporation, in their turn, could be induced to forgo a proportionate share of the receipts, the latter refused to do so. As even the existing duty was totally unjustifiable, it appeared regrettable that its existence should be advanced as an argument for extending it to foreign cotton.

In their anxiety to make the proposal appear less objectionable, its sponsors had thought fit to advance the argument that it would benefit the cotton grower. This argument would not stand scrutiny. A large proportion of the cotton imported from countries like East Africa, Egypt, etc., was utilized for spinning yarn of 40s and over. Taking the latest crop reports, the production of cotton in India suitable for spinning such yarn did not exceed 100,000 bales, which only amounted to 2 per cent. of the total crop. A fair proportion of this was exported, and whatever was left always found a ready market, commanded a good premium and needed no stimulus such as that suggested in the proposal. As a matter of fact, the general experience of the members of this Association and of the trade generally unmistakably pointed to a shortage of long-stapled cotton in India in certain months.

As far back as 1921, the Indian Fiscal Commission enunciated the principle that raw products used by an indigenous industry should ordinarily be admitted free of duty, and that when no duty was required for protective purposes, such raw material should be admitted free. Applying these principles to the proposals under consideration, it might be pointed out, first of all, that the question of direct competition between Indian and foreign cotton arose only in those types which were capable of producing finer counts of yarn, and the total quantity of such cotton produced in this country did not exceed 2 per cent. of the total crop. Secondly, while the duty by itself would be of doubtful benefit to the cotton-growing industry of India, it imposed a handicap on the Indian Textile Industry. An import duty of 6 pies per pound or Rs. 12-4-0 per bale was imposed on raw cotton in 1931 by the Government of India for revenue purposes. This Association then opposed the measure on the following grounds :—

1. As long as India could not produce cotton sufficient to meet mills' requirements for spinning finer counts of yarn, importations from abroad were inevitable.

2. The Tariff Board considered that diversification of production, especially in the region of finer counts was essential for the rehabilitation of the industry, and several mills had accordingly switched over to the production of finer counts of yarn. The actual progress in this direction during the last three years had been as follows :—

Production of yarn 40s and over in India.

1929-30	..	..	..	..	35 million	pounds
1930-31	..	..	..	..	59 „	„
1931-32	..	..	..	..	72 „	„

and if the same rate of progress was maintained, the total output of fine yarn would shortly reach a hundred million pounds, which would necessitate even greater use of foreign cotton until sufficient long-stapled cotton was grown in the country.

3. A tax on foreign cotton, while it would be of no use as a protective duty to the Indian cotton grower, would hamper the development of fine counts spinning in India, for even without any such handicap, Indian mills could not withstand foreign competition, and the proposed duty would only render their position still more difficult.

It was unfortunate that considerations of revenue at last prevailed in the matter, but the arguments advanced by the Association against the duty had not lost their force, and it was regrettable that over and above the handicap imposed by the Supplementary Finance Act of 1931, the Municipality should seek to make foreign cotton still dearer to the Indian Mill Industry. Perhaps the proposed duty would bring some revenue to the Municipality, but the sacrifice which the industry would be called upon to make would

be out of proportion to the revenue derived. Under all the circumstances of the case, the Committee strongly opposed the measure.

It is understood that the Corporation has decided not to proceed with the proposal. (*Appendix* **7.**)

DIVERSION OF COTTON TRADE TO BHAVNAGAR AND THE TOWN DUTY ON COTTON.

Towards the end of April, the East India Cotton Association appointed a special sub-committee to confer with representatives of the Bombay Port Trust, the Bombay Chamber of Commerce and other commercial organizations in the city on the question of making a joint representation to the Government of Bombay in regard to the existing town duty of Re. 1 per bale on raw cotton, which, it was stated, had admittedly accentuated the diversion of the import trade in cotton from Bombay, and to arrange for a representative deputation to Government for the purpose of making a personal representation in the matter.

The Committee of the Association were requested to nominate a representative to co-operate with the special sub-committee of the East India Cotton Association, and the Chairman of the Association, Mr. Mody, subsequently attended a meeting of the sub-committee of the East India Cotton Association early in June. The sub-committee met again at a later date, but as Mr. Mody had in the meantime left India, the then Deputy Chairman of the Association, Mr. Ahmed F. Currimbhoy, was requested to be present at the meeting. Nothing, however, resulted from these deliberations as on account of their preoccupation with other important affairs, the East India Cotton Association could not proceed further in the matter. (*Appendix* **8.**)

THE FACTORIES BILL, 1933.

(*See pages* 20 *and* 153 *of Report for* 1932.)

In the last report of the Association, reference was made to the draft Bill framed by Government for the amendment of the Indian Factories Act on the lines recommended by the Royal Commission on Labour in India. On 8th September 1933, the Factories Bill was introduced in the Legislative Assembly. In asking leave to introduce the Bill, the Honourable Sir Frank Noyce pointed out that though the Bill, as introduced, differed considerably in form from the draft Bill which was circulated for eliciting opinions, there were comparatively few changes of substance. He stated, however, that Government recognized the desirability of giving the public adequate opportunity of examining the measure as introduced, and indicated their willingness to refer the matter to a Select Committee.

The Bill was taken up for consideration in the Assembly on the 15th September, when the Honourable Member moved that it be referred to a Select Committee. The motion was accepted by the House, and the Select Committee, of which the Chairman of the Association, Mr. Mody, is a member, will meet early in 1934.

It will be recalled that when the draft Bill was first forwarded to the Association for opinion, the Committee opposed the 54-hour week on the ground that it would not be possible to introduce this reform without considerably increasing the industry's cost of production, and thus placing it at a disadvantage *vis-a-vis* foreign competitors. The basis of this assumption was that labour would not accept a *pro rata* reduction in wages when hours were reduced. Another important objection urged against the shorter working week was that the reduction could only be made applicable to mills situated in British India, and that, if Indian States did not introduce similar legislation, mills in British India would be badly handicapped in their competition with mills in Indian States. It, however, transpired subsequently that a large number of industrial associations and chambers of commerce in the country had supported the proposal to reduce the working hours in all perennial factories in India. In addition, the measure had the solid support of representatives of labour, Provincial Governments and the majority of members of the Legislative Assembly. In other words, it appeared that whatever the attitude adopted by the Association's representative in the Assembly, it was practically certain that the suggested reform would be passed into law.

In all the circumstances of the case, and taking into consideration the fact that during the last 12 or 15 months, reductions in wages had been effected in many individual mills in various centres, the Committee came to the conclusion that it was desirable to modify their previous attitude towards the proposal, and accordingly decided to ask their representative in the Assembly not to oppose those clauses in the new Bill which dealt with the length of the working week. The Association's representative would, of course, both in the Select Committee and on the floor of the Assembly, point out the sacrifices which the Industry would have to make, the difficulties which it would have to face as a result of the reduction in hours, and the inappropriateness of the time selected for the introduction of this reform, and would, in addition, stress the necessity of taking steps to ensure that similar legislation was passed in all major Indian States.

SAFEGUARDING OF INDUSTRIES ACT.

(*See pages* 72 *and* 272 *of Association's Report for* 1932.)

In the last issue of the Association's report, reference was made to a representation submitted by the Association to the Government of India urging the enactment of special legislation which would empower Government to take prompt and effective tariff action whenever the trade and industry

of the country were threatened by cheap imports from abroad. The Association's case was supported by almost all the important commercial and industrial organizations of the country, but there were no indications as to what Government proposed to do in the matter. The urgency of the case was again brought to the notice of Government in the March session of the Assembly by Sir Leslie Hudson in his motion for a token cut of Rs. 100 in grants under the head " Customs." In replying to the debate which followed on this motion, the Honourable Sir Joseph Bhore stated that the whole question was at the moment engaging the active and serious consideration of Government. The cut motion was withdrawn on this assurance, and a month later, Government introduced in the Assembly a Bill to provide for the imposition of additional duties on imported goods for the purpose of safeguarding industries in British India, with the following objects and reasons :—

" The object of this Bill is to enable prompt action to be taken to meet any serious menace to Indian industries which may arise from special conditions in any country outside India resulting in the importation of its produce or manufactures into this country at prices which endanger Indian industries. It is, however, essential that such action should be subject to the endorsement of the Indian Legislature and provision is therefore made for submitting it for such approval as soon as possible after it is taken."

The motion for introduction having been accepted, the House proceeded to consider the Bill on the 11th April, and the Honourable Sir Joseph Bhore, in urging the acceptance of the measure, also indicated :—

" The position is this, that the imposition of the duties under this Bill if passed is inconsistent with the most-favoured-nation clause. Now we have at the present moment a Trade Agreement with Japan which confers upon her most-favoured-nation treatment. So long as that treaty remains it is impossible for us to impose duties under this Bill..... ....but that treaty contains a clause by which it may be denounced at six months' notice and I may inform the House that we have taken steps to denounce the treaty with Japan."

The Bill was passed by the Assembly practically in the form in which it was introduced, and received the assent of the Governor-General on the 16th April. (*Appendix* **9.**)

Protection to Cotton Yarn and Artificial Silk Piecegoods under the Safeguarding of Industries Act.

As the Indo-Japanese Commercial Treaty was to expire early in October, the Government of India enquired from the Association towards the end of July whether, and if so, what specific proposals the Committee had to submit for protection of cotton yarn and artificial silk piecegoods under the Safeguarding of Industries Act. The Committee accordingly submitted detailed statements showing the urgent necessity of an immediate increase in duties on cotton yarn and artificial silk piecegoods. In the case of the former, an immediate increase in the specific duty on cotton yarn imported from China and Japan to 4·65 annas per lb. was demanded while in the case of artificial silk piecegoods, the Committee asked for an increase in the specific duty on Japanese artificial silk goods to 6 annas per square yard and artificial silk mixtures to 4 annas per square yard. No

immediate action was, however, taken by Government in this matter though the Association's proposals were subsequently endorsed by almost all chambers of commerce and associations in India.

INTERNATIONAL LABOUR CONFERENCE—EIGHTEENTH SESSION.

Nomination of the Employers' Delegate.

Towards the end of September 1933, the Government of India invited nominations for the Employers' Delegation to the Eighteenth Session of the International Labour Conference to be held at Geneva on the 11th May 1934. The subjects on the agenda were :—

(*i*) Partial revision of the 1925 Convention concerning workmen's compensation for occupational diseases, with a view to the inclusion in this Convention of a further list of diseases (including silicosis) for which compensation is payable.

(*ii*) Employment of women on underground work in mines of all kinds.

(*iii*) Reduction of hours of work.

(*iv*) Unemployment insurance and the various forms of relief for the unemployed.

(*v*) Methods of providing rest and alternation of shifts in automatic sheet-glass works.

(*vi*) Maintenance of acquired rights in course of acquisition under invalidity, old age and widows' and orphans' insurance on behalf of workers who transfer their residence from one country to another.

(*vii*) Partial revision of the Convention concerning employment of women during the night.

The Committee of the Association suggested the appointment of Mr. Kasturbhai Lalbhai as the Employers' Delegate.

PROPOSED AMENDMENT OF THE TRADE DISPUTES ACT.

(*See pages* 32 *and* 218 *of Report for* 1929.)

By sub-section 4 of Section 1 of the Trade Disputes Act of 1929, the operation of that Act was restricted to a period of five years, and in the ordinary course, it would have expired in March 1934. The matter was, therefore,

taken up by the Government of India in conjunction with Provincial Governments, and towards the end of June the Association was requested by the Government of Bombay to express an opinion on the following specific points :

1. Whether the existing Trade Disputes Act, which was due to expire in March 1934, should be renewed and, if so, whether it should be converted into a permanent measure.

2. In addition to the machinery provided for under the existing Act, whether State assistance could be rendered to the parties through conciliation officers to adjust their differences so that the possibility of cessation of work might be avoided.

3. Whether it was desirable to provide for the prohibition of strikes in pursuance of disputes which were under reference to a Court of Enquiry or Board of Conciliation.

4. Whether picketing in connection with disputes which were under investigation should be prohibited ; and

5. Whether in the opinion of the Association any other amendments were desirable in the existing Act.

On the question of the renewal of the Act, the Committee were agreed that such legislation should find a permanent place on the Statute Book, but they were of opinion that, in view of the experience of the last few years, there should be an opportunity for reviewing the position at the end of five years. For that reason, they thought that the Act should have a currency of only five years.

With regard to the appointment of conciliation officers, one of the main objects which the Royal Commission on Labour had in view when they suggested intervention of this character in the preliminary stages of a dispute was to provide in some way against needless cessation of work. With this object, the Committee were entirely in agreement, but they desired to point out certain considerations of a practical character :—

(*a*) So far as the Bombay Cotton Textile Industry was concerned, in practically all cases workpeople had gone on strike without any warning or notice. It was, therefore, doubtful if a conciliation officer would be of any use in such circumstances. Once the operatives came out on strike, the machinery provided under the existing Act would be adequate to deal with the situation.

(*b*) The collapse of the 1929 strike completely crippled the power of the then existing trade unions. A vast majority of the Bombay textile operatives to-day owed no allegiance to any union. Under these conditions, the efforts of a conciliation officer were bound to encounter serious difficulties. There would be no assurance to the employers that any compromise arrived at between themselves and the operatives would be regarded as binding on the part of the latter.

(c) The intervention of a conciliation officer at too early a stage of the dispute might encourage the operatives to persist in their attitude, however unreasonable it might be, and might lead to a multiplication of grievances and unnecessary prolongation of disputes.

These, in the opinion of the Committee, were some of the obstacles in the way of the realisation of the object which the Royal Commission had in view. If, however, the appointment of conciliation officers was decided upon, it was thought that provision must be made in some way to ensure that no strike shall take place without adequate notice and before the services of a conciliation officer had been availed of. The Committee recognized the difficulties inherent in this suggestion, but unless some assurance was forthcoming in this respect, they did not see what object would be served by the creation of conciliation officers.

In this connection, attention was drawn to the Mediation Rules framed by the Association, approved by the Fawcett Committee and accepted by Labour in 1929. These rules were intended to serve the very object for which the appointment of conciliation officers was being suggested, but they could not be introduced owing to the indifference of most of the Labour leaders whose co-operation was sought in 1929.

Another important point which had also to be taken into consideration was that unless Labour was properly organized, and led by men who believed in trade union principles, a great deal of the machinery which might be set up to ensure peace in the industry would fall into disuse. This state of things constituted a serious handicap to the industry, and had always to be taken into account when concerting measures such as the one under consideration.

With regard to the third and fourth points, the Committee felt that it would be very desirable that on the appointment of a Court or Board, resumption of work should take place. They were unable to agree with Government that reference to a Court or Board would ordinarily be sufficient to secure a continuance of work during the enquiry, and they thought that the prohibition of stoppage of working would not only be "logical" but necessary. Should, however, a provision of this character be not found feasible, then they were strongly of opinion that picketing, at any rate, should be stopped altogether during the pendency of an enquiry. It was essential for the success of such an enquiry that the proper atmosphere should be maintained, and it would be impossible to secure it if the sort of picketing which now took place during a strike was allowed. In this connection, attention was drawn to the following resolution moved by Mr. Fazal Ibrahim Rahimtoola when the Select Committee's Report on the Trade Disputes Bill was discussed by the Assembly in 1929 :—

"After clause 18, the following new clause be added, and the subsequent clause be renumbered accordingly.

19. Where any trade dispute is under inquiry or investigation by a Court or Board, any person who, with a view to compel any workman employed by an employer who is a

party to the dispute, to abstain from doing or to do any act which such workman has a legal right to do, or abstain from doing, wrongfully and without legal authority :—

(*a*) persistently follows such workman about from place to place, or

(*b*) watches or besets the house or other place where such workman resides, or works, or carries on business, or happens to be, or the approach to such house or place,

shall be punishable with simple imprisonment, which may extend to three months, or with fine which may extend to two hundred rupees or with both."

The principle involved in Mr. Rahimtoola's amendment, which was then accepted by Government, had the Committee's support ; but they desired to amplify it, so that all activities on both sides including even speeches and publication of matters relating to the dispute under investigation, or containing incitement to abstain from work or to commit acts of violence, etc., might cease altogether on the appointment of a Court or Board.

The only other amendment which the Committee had in view in connection with the Trade Disputes Act related to the law on the subject of picketing in general. They were of opinion that this law should be brought into conformity with that prevailing in England. In India, there must be intimidation to make picketing illegal. In England, intimidation had to be proved only when picketing took place at or near the workman's place of employment. The law there made such an act illegal *without intimidation* if it was done near a workman's place of residence with the object of inducing him to abstain from working. It was precisely this type of picketing which it was most desirable to prevent. The strike which took place in Bombay in 1929, when private residences and chawls were systematically picketed to prevent those who desired to go back to work from doing so, brought out very clearly the necessity of putting a stop to a method of intimidation which practically deprived those on whom it was practised of all liberty of action. The evidence of Sir Patrick Kelly, Commissioner of Police, Bombay, before the Pearson Committee of Enquiry and the findings of the Bombay Riots Enquiry Committee strikingly confirmed this view, and it was hoped that the matter would receive the most careful consideration of the Government of India.

A reply on these lines was subsequently sent to Government. It is understood that Government's proposals for amending the Trade Disputes Act, would be placed before the Legislative Assembly early in 1934. (*Appendix* **10.**)

BILL TO PROVIDE FOR PROMPT PAYMENT OF WAGES.

(*See pages* 78 *and* 348 *of Report for* 1926.)

One of the recommendations of the Royal Commission on Labour in India was that " the law should insist on the payment of wages within seven days from the expiry of the period in which they have been earned " in the case of factories, mines and plantations. The matter was considered by

the Government of India, and on 1st February 1933 the Hon'ble Sir Frank Noyce introduced in the Legislative Assembly a " Bill to regulate the payment of wages to certain classes of persons employed in Industry."

The Bill was applicable, in the first instance, to factory workers and railway employees drawing less than Rs. 100 per month, and it was laid down in clause 3 that " where by the terms of employment or by any contract express or implied, wages are payable to a person at the end of fixed periods (in this Act referred to as wage-periods), such wages shall be paid before the expiry of the seventh day from the last day of the wage-period in which the wages have been earned, unless the seventh day is a non-working day, in which case the wages shall be paid on the first working day subsequent to such non-working day."

The other important provisions in the Bill were :—

Clause 4 laid down that no deductions other than those authorized under the Act should be made from wages.

Clause 4 (2) specified the deductions permissible, and these were :—

(*a*) deductions by way of fine ;

(*b*) deductions for damage or loss ;

(*c*) deductions for service.

Clause 5 laid down that no fines should be levied unless a notice had been exhibited in the prescribed manner on the premises specifying the acts or omissions for which a fine might be imposed.

It was further provided that operatives under 15 years of age should not be fined.

This clause also provided for the recovery of fines in instalments of not more than two and not extending beyond the wage-period following that in which the fine was imposed.

Clause 6 laid down that in the case of a deduction for damage or loss due to an operative's neglect or default, it should not exceed the amount of the actual loss, or in the case of a manufactured article, the wholesale price of that article.

There were also certain other provisions, but most of them dealt with the administrative side of the legislation.

The Bill was taken up for consideration in the Assembly on 14th February, when the Hon'ble Sir Frank Noyce moved its circulation for the purpose of eliciting opinions. The motion was adopted, and accordingly, towards the end of March, the Government of Bombay, at the instance of the Government of India, requested the Committee to express an opinion on the provisions of the draft Bill.

The Committee of the Association had always been anxious to support legislation calculated to ameliorate the condition of the working class, provided such legislation was framed on sound lines, and was in conformity with the needs and requirements of this country, and of the different industries to be affected by such legislation ; but they could not help feeling that, in their anxiety to give effect to the recommendations of the Whitley Commission, Government had failed to give due weight to the arguments which could be reasonably advanced against them.

The question of prompt payment of wages was examined by the Government of India in 1926 in consultation with Provincial Governments. The former were then provisionally of the opinion that wages might be paid within a week of the close of the month. The attitude which the Committee of the Association then took up was :—

" If the wages are to be paid by the 7th of each month, musters involving intricate piece-work calculations will have to be completed by the 4th of each month at the latest. This is a sheer impossibility, unless extra staff is employed or the existing staff is made to work overtime during these four days. In either case, mills will have to incur extra expenses which they can ill-afford in these times.

Again, a number of mills supply cheap grain, cloth, etc., to their workmen, and such mills will be placed at a still greater disadvantage, for they will have to prepare their wages muster even earlier than the 4th of each month, as deductions on account of these supplies can only be made after the wages muster is ready."

The Committee reiterated this view, as the difficulties pointed out in 1926 were no less real under the existing conditions.

On page 237 of their report, the Whitley Commission had pointed out that " 10 to 15 days elapse before he (the worker) gets his money, and it is not infrequent for the delay to exceed 15 days." They also added in a subsequent paragraph that " cases have come to the notice of Government in which wages had been withheld for considerably longer periods." So far as the Textile Industry was concerned, this last statement was an exaggeration, for during the past four or five years, wages had practically always been paid *before* the 15th of the following month. In Bombay, the workpeople were being paid, on an average, about the 10th of the month.

The Commission had also stated that they had been unable to find any justification for the practice of delaying the payment of wages and that, in their opinion, a long period was really unnecessary for the calculation of wages. They seemed to have ignored some factors which in the case of the Textile Industry determined the dates on which wages were paid, such as occurrence of festivals and the increased absenteeism which was to be found on the day following the pay-day. On this account, the date of payment was generally fixed a day before a holiday or a festival day.

On these grounds, the Committee were opposed to the Bill. They apprehended grave inconvenience would arise if the dates of payment were to be rigidly regulated as proposed in the Bill, and they repeated that so far as the Textile Industry was concerned, no case had been made out for legislation.

Coming to the details of the measure, the Committee made the following observations :—

Clauses 5 *and* 6.—Most of the requirements of these clauses had already been given effect to by member-mills, but the provisions incorporated in clause 5 (5) regarding the maintenance of a register to record all fines received and the amount spent were bound to be irksome to the mill staff charged with keeping a record of fines and recoveries.

The provisions of clause 6 were in general conformity with recognized practice, but appeared to prohibit the practice obtaining in the Textile Industry, of handing over spoilt cloth to the weaver if he elected to take it. The principle was admitted by the Fawcett Committee in 1929, and the following special provision was made in the Standing Orders issued by the Association :—

" The Company shall not be entitled to debit a weaver's wages with the cost of cloth damaged by his negligence, unless he elects to take it over on those terms."

It was, therefore, thought that Government might consider the advisability of making a special provision for the case of the Textile Industry.

Clause 8 conferred upon Local Governments the power to make rules generally for the purpose of carrying out the provisions of the Bill. The Committee had no objection to this clause if, before exercising such rule-making powers, Local Governments would consult the interests concerned.

Clause 10 (2) empowered a workman himself, or an officer specially appointed under this Act, or " *any person acting on behalf of the workman* " to prefer a claim to the proper authorities where any deduction had been made from the wages of an employee, contrary to the provisions of this Act. The Committee's experience of the various claims agencies in connection with the claims arising out of the Workmen's Compensation Act had been none too happy, and in order to prevent frivolous claims being made, they were strongly of the opinion that the words in italics should be deleted. (*Appendix* **11**.)

FORTNIGHTLY PAYMENT OF WAGES.

(*See pages* 105 *and* 408 *of Report for* 1924.)

On page 240 of their report, the Royal Commission on Labour in India recommended that in the textile industries, railway and engineering workshops and iron and steel works, the law should require payment of wages to the process operatives at intervals not exceeding 16 days. They further stated that the law should also confer on the appropriate authority the power to extend a similar provision to other industries or classes of operatives, either generally or in particular centres, and suggested that the first case examined in this connection should be that of railway workers outside the workshops.

Early in April, the attention of the Association was invited by the Government of Bombay, at the instance of the Government of India, to this question, and the Committee were asked to express an opinion on the desirability of undertaking legislation to secure the objects which the Commission had in view. It was pointed out in a Government of India circular which accompanied the reference, that the Commission's proposals under reference were coupled in their report with certain other proposals for preventing undue delay in the payment of wages. The latter had, however, been embodied in the Payment of Wages Bill which had been circulated by direction of the Legislative Assembly, but the Government of India felt that on these more novel and, in their view, more debatable proposals, it was necessary to consult public opinion before forming a conclusion. The Government of India also stated that the Commission themselves recognized that their proposals were not likely to make any strong general appeal to those directly affected by them, but though they appeared to be satisfied that an advance in the direction indicated would have an important effect in reducing indebtedness and inefficiency, their recommendations for legislation were obviously experimental in character. They were designed, in fact, to pave the way for larger changes, the ultimate ideal in view being the general adoption of a weekly system of payment. One question which, therefore, arose was whether it would not be better that experiments should be made on a provincial rather than on an all-India scale. Therefore, in addition to advising whether any all-India legislation was desirable, the Association was also requested to consider whether there were grounds for the introduction of a provincial measure.

The desirability of introducing a system of fortnightly payment of wages had been recognized by the Committee of the Association as long ago as 1924, but its introduction had to be postponed as the workmen themselves appeared to be against the measure. Since then, the proposal had been before the Committee on several occasions, but no further progress was possible as labour's attitude on this question appeared to be unchanged. Even after the publication of the Whitley Commission's report, the results of an informal inquiry conducted by the investigators attached to the Bombay Labour Office revealed differences of opinion among the operatives themselves in this matter. The Committee, therefore, pointed out that, while they themselves were in favour of the recommendations made by the Commission, they considered that no attempt should be made to introduce legislation if it was not found acceptable to labour. It was also pointed that if Government ultimately decided to introduce the measure, the Association would suggest an all-India enactment covering all the major industries of the country. (*Appendix* **12.**)

ABOLITION OF ARREST AND IMPRISONMENT FOR DEBT.

Recommendation of the Royal Commission on Labour.

On page 232 of their report, the Whitley Commission recommended that at least so far as industrial workers in receipt of wages or salary amounting to less than Rs. 100 per month were concerned, arrest and imprisonment for debt should be abolished, except where the debtor had been proved to be

both able and unwilling to pay. The existing law on the point might be summarised as below :—

(*a*) On the application of a decree-holder, a Court might order execution of the decree by arrest and detention in prison of the judgment-debtor ; or

(*b*) issue a notice calling upon the judgment-debtor to appear before the Court to show cause why he should not be committed to the Civil prison ; and

(*c*) where a judgment-debtor appeared before the Court in obedience to a summons or under arrest, and it appeared to the Court that he was unable from poverty or other sufficient cause to pay the amount of the decree, the Court might make an order disallowing the application for his arrest and detention and direct his release.

It would appear that the " discretion " vested in Courts—and which they did not enjoy previously—to refuse to issue a warrant of arrest at the pleasure of the decree-holder, and to order the release of the debtor who was genuinely unable to pay, was introduced in the Civil Procedure Code as a result of the enactment of the Debtors Act of 1888, and though High Courts were subsequently granted extensive powers to alter the procedure, they had not so far thought it necessary to make any alterations in so far as imprisonment for debt was concerned. In this connection it will be remembered that Mr. Curgenven, who was specially deputed by the Government of Madras to examine the circumstances in which civil debtors were imprisoned in that Presidency " with special reference to the question whether imprisonment was due to their inability to pay their debts or their unwillingness to do so," recommended that Courts *should be obliged* to adopt the procedure which the Debtors Act of 1888 and the Civil Procedure Code made permissive. But the Civil Justice Committee, who also had this question under consideration in 1924-25, regarded a change in the existing practice undesirable. They were of the opinion that " much maudlin sympathy is shown to the judgment-debtor " and that if a man was really poor, the decree-holder was not likely to throw good money after bad to feed him in prison. They also appeared to have been impressed with the difficulties which confronted creditors who desired to enforce decrees, and " were anxious not to enhance those difficulties." They further pointed out that the decree-holder would, as a rule, ask for commitment only in cases where he believed that the judgment-debtor had secreted his properties—not an unusual proceeding—and they, therefore, recommended that the law should not be altered, *but that it should be administered with less laxity.*

It appeared that both the supporters and opponents of imprisonment for debt were agreed that its abolition would render borrowing in certain circumstances extremely difficult, and that if imprisonment, which was an effective aid to many creditors, were withdrawn, the result would be a contraction of credit ; but the issue raised by those who stood for its abolition, including the Whitley Commission themselves, was *whether it was*

not desirable to discourage the contracting of debts which could not be recovered except by arrest and imprisonment of the debtor. The Whitley Commission also pointed out that " the worker's debts are to a large extent due to the fact that the lender finds in him a profitable investment " and they were, therefore, definitely of the opinion that " it is in the interests of the worker to reduce his attractiveness as a field for investment."

In inviting the attention of the Association to the recommendation of the Whitley Commission, the Government of India requested the Committee to express an opinion as to whether arrest and imprisonment for debt, where no contumacy was proved, should be abolished, either generally, or for particular classes of persons. The Committee were of the opinion that arrest and imprisonment for debt should be abolished where no contumacy was proved. They were inclined to the view that the recommendation of the Commission savoured of an unwarranted preference for a particular section of the community. This, it was thought, was perhaps due to the fact that the Commission's terms of reference were somewhat limited in character. The Committee, therefore, held that if the principle, namely, that there should be no arrest and imprisonment for debt where the judgment-debtor was both willing and unable to pay was accepted, it should, in fairness, be made applicable to all classes of persons.

Fresh legislation to carry out these proposals did not, however, appear to be necessary, as it was thought that they could be given effect to by making verbal alterations in the relevant sections of the Civil Procedure Code. A reply on these lines was sent to Government. (*Appendix* **13**.)

WAGES OF MILL OPERATIVES—IMMUNITY FROM ATTACHMENT.

Recommendations of the Royal Commission on Labour.

On pages 231-32 of their report, the Royal Commission on Labour stated :—

" Our first recommendation in this connection refers to the recovery of debts through employers. Under the Civil Procedure Code, it is possible for a money-lender to secure the attachment of the wages of any one who is not a labourer or a domestic servant, and we understand that the majority of workers in organized industry would not be regarded as labourers within the meaning of the Act. But in respect of certain classes of employees, particularly railway servants and the servants of local authorities, the law allows the money-lender to use the employer as his debt-collector to a much greater extent. In such cases it is possible to attach half of an employee's salary or the amount by which that salary exceeds twenty rupees a month, whichever is less. In some cases private employers are required to make similar recoveries, although the legality of this is doubtful. Thus, in the case of an employee in receipt of a regular salary, the money-lender can secure an order directing the railway administration to hand over, month by month, a large part of the employee's salary until the whole decree has been covered, a period which extends in some cases to years rather than months. The comparative security of railway service further increases the attraction of the railway servant for the money-lender, and all the evidence goes to show that the level of indebtedness in terms of wages is higher among railway servants than among industrial employees as a whole. This is itself a striking confirmation of our main thesis that it is the credit of the worker which is his undoing. We recommend that the salary and wages of

every workman receiving less than Rs. 300 a month be exempted entirely from the possibility of attachment. If, on examination, there are found to be objections to applying this exemption to every one employed on a salary less than Rs. 300 a month, the definition of workman in the Workmen's Compensation Act might be suitable."

The law on the subject of attachments of salaries and wages is summarized below :—

I. Complete immunity from attachment available in respect of :—

(*a*) Wages of labourers and domestic servants up to any amount.

(*b*) Wages or salaries of Government and Railway servants drawing less than Rs. 40.

II. Partial immunity from attachment available in respect of :—

Other Government and Railway servants to the extent of half their salary (with a minimum of Rs. 40), the remainder being, however, subject to attachment either before or after it was payable.

The Commission's proposal would, therefore, serve a twofold purpose : Firstly, it would extend *complete* immunity from attachment, at present enjoyed by a very limited class of persons, to a great many other people. Secondly, it would curtail the power of creditors to obtain continuous attachment of the salaries or wages of subordinate Government and Railway servants.

The Government of India, it would appear, were provisionally of the opinion that it would be reasonable to widen the scope of the immunity granted under the existing law, so as to cover at least the more poorly-paid industrial workers, but they were doubtful whether there was sufficient justification for granting exemption up to the comparatively high limit of salary suggested by the Commission. They thought that if it was regarded as desirable that the persons to be exempted should be defined in terms of salary rather than in terms of occupation, a limit of Rs. 100 might be more suitable ; or, in the alternative, the word " workmen " might be inserted instead of " labourers " in section 60 of the Civil Procedure Code, " workmen " being left undefined or defined in the manner suggested by the Commission or in some other suitable manner.

The Government of India appeared to agree with the Commission that the law of continuity of attachment, in the case of certain classes of Government and Railway employees, contributed largely to their heavy indebtedness ; and they were provisionally disposed to the view that steps should be taken to diminish or abrogate the power of creditors to secure continuous attachment of the salaries of Government and Railway servants or of certain classes of these servants. Government, however, desired to be informed of the views of Local Governments and commercial and industrial organizations in this matter.

Under the existing law, co-operative societies enjoyed a privileged position as creditors: where an attachment in favour of an ordinary creditor must leave an indebted Government or Railway servant at least Rs. 40 of his salary; in the case of a co-operative society, the limit was Rs. 20 only. As the main object of any limitation was to secure that the debtor should be left with a sufficient amount for his livelihood, there did not appear to be much justification for permitting co-operative societies to leave the debtor less than other creditors were compelled to do, and Government thought that this provision might be abrogated.

The Committee of the Association were of the opinion that the scope of the immunity from attachment enjoyed under the existing law might be enlarged, but they held that there was not sufficient justification for granting exemption up to the comparatively high level suggested by the Commission. They, therefore, favoured the fixation of the limit as suggested by Government at Rs. 100. The Committee agreed with the Commission as to the desirability of curtailing the powers of money-lenders to obtain continuous attachment of salaries of certain classes of Government and Railway servants, and suggested that the situation might be met by excluding a substantial amount, i.e., Rs. 100 plus a moiety of the balance from liability to attachment before it was payable.

The Committee also agreed with Government that the proviso conferring a privileged position on co-operative societies might be abrogated as there appeared to be no reason why co-operative societies should be placed in a better position than an ordinary creditor in the matter of recovery of debts. (*Appendix* **14.**)

DETERIORATION OF BROACH COTTON.

Early in December, the Secretary, Indian Central Cotton Committee, informed the Association that there was a general impression among the cotton trade of Bombay that Broach cotton deteriorated in storage both in grade and strength more rapidly than any other description of Indian cotton, and that it had been suggested that an investigation should be made to ascertain the factors responsible for, and the nature and extent of such deterioration, with a view to evolving a new strain of Broach cotton which could successfully withstand the conditions responsible for this damage. He, therefore, enquired whether it was the experience of any of the members of the Association that Broach cotton deteriorated in storage in grade and strength, and if so, whether the conditions most favourable for such deterioration had at any time been noted. He also desired to know whether other types of cotton, such as Goghari 1-A and 1027 A.L.F. besides ordinary Broach cotton in the Broach tract also suffered from this defect.

The Association circularised all members on the subject, and from the information received it appeared that there was general agreement that Broach cotton deteriorated both in grade and strength in storage. One member, however, thought that deterioration was confined to grade only and that staple length and strength were not affected.

As to the causes of the deterioration, members were generally agreed that it was due to excessive watering at the gins and presses. One mill suggested that it might also be due to the admixture of inferior type of seeds at the time of sowing.

The set-back in grade was considered by one member to be a feature common to all Indian cottons, though, in his opinion, it was more rapid in the case of Broach. One member considered that the change in colour in Broach cotton in storage might be due to the peculiar climate of Bombay, and he, therefore, doubted whether a remedy could be found.

No information was available in regard to Goghari 1-A or 1027 A.L.F. cottons.

These facts were communicated to the Indian Central Cotton Committee. (*Appendix* **15.**)

RING TRADING BY-LAWS OF THE EAST INDIA COTTON ASSOCIATION.

(*See pages* 51 *and* 232 *of the Association's Report for* 1932.)

In the last issue of the Association's annual report detailed reference was made to the views expressed by the Committee on the ring trading by-laws framed by the East India Cotton Association. What the Committee desired was that only members of the East India Cotton Association or their nominees should be entitled to trade in the ring and that the full control of the ring should be vested in the Board of the East India Cotton Association and not, as was proposed in the draft by-laws framed by the East India Cotton Association, in the Ring Committee.

The draft by-laws were considered at an extraordinary general meeting of the East India Cotton Association held on the 20th of February, when, with the previous approval of the Committee, Sir Ness Wadia moved the deletion of sub-clause 4 of proposed by-law 168, defining the term "Ring Sub-Brokers." The amendment was carried by a majority, whereupon a poll was demanded by the opposition. Accordingly, the President adjourned the meeting to 1st March, and directed that the poll should take place on the 24th February. The Broker membership of the East India Cotton Association, however, mustered strong on these two occasions, and against their numerical strength the combined efforts of the Millowner members were of no avail. Sir Ness Wadia's amendment was defeated at the polls, and, at the subsequent general meeting of the East India Cotton Association, one by one the draft by-laws were taken up and passed without serious difficulty. By-law No. 174 was taken up, and Sir Ness Wadia asked for an explanation as to what was meant by the words :—

"The Ring Committee shall direct and supervise the general management and control of the Trading Ring and the hours for trading therein....."

The chairman of the meeting explained that in the case of an emergency the Ring Committee might shorten the hours of trading on any one day.

Thereupon Sir Ness Wadia immediately asked whether the intention of the by-law could not be placed beyond doubt by the addition of the words "in the case of an emergency" in the draft. During the discussion which followed it transpired that according to the Board's resolution, trading might be done during all hours of the day. If, therefore, the Ring Committee fixed 5 or 6 hours the question would arise whether a person trading outside the ring after the hours fixed could be held to have contravened the by-laws of the Association. Another point was that under the existing by-laws, the Board alone had powers to fix hours of trading, and, if it was now intended that the Ring Committee might shorten the hours in any emergency, then that clause ought to be amended to make the intention quite clear. An amendment with this object in view, proposed by Mr. S. D. Saklatvala and seconded by Mr. T. V. Baddeley was, however, thrown out when put to vote. Another amendment subsequently moved by Mr. Ellis Jones was also defeated. It appeared that the Broker-members of the East India Cotton Association who commanded an overwhelming majority were not in a mood to consider any suggestion for amending the by-laws or accept any position which would confer on them anything short of an entire control of the ring. The mill-owners present at the meeting, therefore, thought that no useful purpose would be served by their participation in the proceedings, and accordingly withdrew in a body.

The situation was reviewed by the Committee of the Association immediately thereafter, and a representation was submitted to the Government of Bombay, in which, after referring to the previous history of the question and to the discussions at the adjourned meeting of the East India Cotton Association it was urged that Government might refuse to accord their sanction to the ring trading by-laws passed by the East India Cotton Association, inasmuch as these by-laws would, in the opinion of the Committee, enable the Brokers' Association to usurp the control of ring trading which should properly be vested in the Board of the East India Cotton Association. It was further pointed out that if the proposed by-laws were allowed to become operative the Committee would have seriously to consider the desirability of withdrawing its active co-operation and support from the East India Cotton Association.

The Government of Bombay appeared to view with some uneasiness the continued retention of a class of trader who could not trade in his own name and whose contract did not bind the named principal until it had been confirmed by that principal. The history of the futures market since the Wiles Committee reported in 1930, had indicated that there were serious defects in its organization and in the system of regulation. Government realised that while the existence of sub-brokers might have been one cause of weakness, there had been other important causes, and they thought the most important change which would be effected under the proposed by-laws would be to bring the futures market under the effective management and control of the East India Cotton Association as was required by the Bombay Cotton Contracts Act of 1932. They, therefore, agreed that the new system should be tried with the retention of sub-brokers to the extent provided in the draft by-laws.

In one respect, however, Government considered it desirable that the draft should be made clear. The East India Cotton Association operated through its Board of Directors elected in the manner laid down in the Articles of Association, and that was the only body which Government could hold responsible for compliance with the provisions of the Act, namely, " that the Association shall be in sole possession and effective management, control and regulation of its markets." The power of the Board was inherent, and the provision for its operation in certain cases had been made clear in some of the by-laws. Government considered it desirable in the interests of all concerned that the ultimate responsibility of the Board for all matters connected with the trading should be made clear. They, therefore, suggested the addition of a by-law to the effect that

" All orders, acts and proceedings of the Ring Committee shall be subject to the general or special orders of the Board."

Since Government had already come to a decision, the Committee did not pursue the matter. The draft by-laws with the addition of a proviso as suggested by Government were published in the *Bombay Government Gazette* early in September, and were subsequently adopted. (*Appendix* **16.**)

STANDARDISATION OF WEIGHTS AND MEASURES USED IN COTTON TRANSACTIONS THROUGHOUT INDIA.

In para 212 of their report, the Indian Cotton Committee recommended that " in the interests both of the trade and of the cultivator, the weights used in cotton transactions throughout India should be standardised." The Indian Central Cotton Committee appeared to have taken up the matter with the Government of Bombay, and the latter invited the Association to express an opinion as to whether the time was ripe for giving effect to the recommendation of the Indian Cotton Committee.

The Committee of the Association were prepared to support the principle of standardisation of weights. They were, however, impressed by the fact that the majority of the cotton growers were at the moment acquainted only with the " seer " and that any standard based on a different basis might lead to undesirable complications and, therefore, urged that standardisation should be based on a '40-seer' maund and a uniform weight per candy. (*Appendix* **17.**)

FIXATION OF STAPLE LENGTH FOR EAST AFRICAN COTTON.

(*See pages* 56 *and* 245 *of Report for* 1932.)

In the last issue of the Association's report, reference was made to the Association's attitude on the question of fixation of minimum staple lengths for East African cotton. It was then explained that standards once fixed should be of a permanent character, immutable and adhered to

for all time. An assurance in this direction was requested from the East India Cotton Association, who convened an extraordinary general meeting of its members early in January to consider the question, but the meeting had to be postponed for want of a quorum.

The adjourned meeting of the East India Cotton Association was held on the 23rd January. No definite decisions were taken, but the chairman of the meeting, Mr. Haridas Madhavdas, in winding up the debate, was understood to have said that until they gained further experience, the question of fixing permanent standards could not be solved satisfactorily. He also stated that, in order to appreciate the correct view-point it was necessary to make it clear that in preparing standards from year to year, the Standards Committee was not revising the previous year's standards, but was simply copying the same after taking into account the deterioration in the standards owing to climatic conditions, and pointed out that the general view of the meeting appeared to be in favour of this practice being continued for the moment.

It would appear that the East India Cotton Association had already made arrangements to forward samples of fair average quality of A. R. Kampala, A. R. Busoga and A. R. Jinja, from time to time, to the Technological Laboratory at Matunga for the purpose of determining staple lengths thereof, and during the period 16th July 1931 to 5th October 1932, thirteen tests on samples representing the fair average quality of A. R. Kampala, A. R. Busoga and A. R. Jinja, had been carried out at the Laboratory.

The reports of the Laboratory tests were considered by the Special Appeal Committee of the East India Cotton Association on African Cotton towards the end of June during the year under review, and it was agreed that in view of the fact that some tests had already been carried out on African cotton during the current season, the fibre tests be continued at the Laboratory until the end of the season, when the whole question might be reviewed and a final decision taken in the matter. The Appeal Committee also recommended that the trade be notified that they were in favour of minimum staple lengths for A. R. Kampala, Busoga and Jinja cottons being prescribed as a tentative measure at 1-1/32″ for 1933-34 season crop, but suggested that the views of the Millowners' Association, Bombay, and the Director of Agriculture, Uganda, be obtained in this matter.

The Board of the East India Cotton Association entirely agreed with their Special Appeal Committee, and accordingly, invited the Committee of the Association to express an opinion on the proposed fixation of minimum staple length of the three cottons at 1-1/32″ as a tentative measure.

The matter was considered by the Committee, and it was thought that the proposed minimum staple length suggested by the Appeal Committee was too low. From the records of the tests submitted, it appeared that while the average staple length according to Laboratory tests was 1-1/32″, the trade estimate of staple length as given by the Special Appeal Committee—who was the final appellate authority in surveys—was 1-1/16″. The Committee were, therefore, strongly of the opinion that in the interests

of the trade, and to prevent any deterioration in the value of recognized styles of African cotton, the minimum fixed for the time being should not be less than 1-1/16".

Members of the Committee who had experience of these cottons considered that the samples tested at the Matunga Laboratory were unrepresentative, judged by their own purchases during recent years, and it was pointed out that the fixation of too low a standard would tend to reduce the price of the whole range of African cotton and encourage speculation and the importation of inferior types. (*Appendix* **18.**)

FUMIGATION OF AMERICAN COTTON.

(*See pages* 38 *and* 175 *of Report for* 1931.)

Early in 1933, a representation on the subject of fumigation charges was made to the Government of India, in the course of which it was pointed out that since December 1925, all imports of American cotton into British India had been fumigated to avoid the possibility of damage to the Indian cotton crop by the Mexican boll weevil, which at the time when fumigation was first introduced had been causing great damage to the American cotton crop. Even before the introduction of fumigation, the Committee of the Association had discussed this question with the Indian Central Cotton Committee upon whose recommendation fumigation had been introduced. The possible danger at that time appeared so acute that the Association's two representatives on the Indian Central Cotton Committee agreed that cotton imported from America should be fumigated and that the expenses of fumigation should be borne by importers. The circumstances at that time were: in the first place, boll weevil damage was at its height; secondly, the imports of American cotton into India over a period of years had been very small; thirdly, the industry was in a comparatively prosperous condition; fourthly, the anticipated cost of fumigation was only 8 annas per bale; and fifthly, there was no duty of any kind on imported cotton. It transpired subsequently that the cost of fumigation was not anything like the estimate which was then given, and when this fact became known, the Association endeavoured to obtain a reduction, and on numerous occasions strove to bring down the expenses of fumigation. The Indian Central Cotton Committee also endeavoured to keep the charges as low as possible. Notwithstanding this, fumigation charges stood at a very high figure, and were undoubtedly a considerable handicap to the industry.

Owing to various causes, the importations of American cotton into India since 1925 had greatly increased. In the years when imports had been exceptionally heavy, special causes had operated. But apart from these exceptional reasons for heavy imports, the necessity for importing larger quantities of staple cotton, including American, had been largely due to the fact that very much larger quantities of medium and fine count yarns were being produced in Indian mills. It was a well-known fact that the supplies of cotton grown in India suitable for producing warp yarns of over 32s and weft yarns of over 40s had been limited and were likely to remain so for a number

of years to come ; and in these circumstances, a continuation of the imports of American cotton might be necessary until a sufficient and readily accessible supply of long-stapled cotton was available in this country. The development of India's production of finer cloths might in fact necessitate a gradual increase in the imports of cotton from abroad.

Owing to heavy importations of American cotton after fumigation had been introduced, combined with the heavy charges, the Textile Industry of this country, and particularly the industry in Bombay, began increasingly to feel the burden which had been imposed upon them, and after very close investigation, the Committee took up the position that the Mexican boll weevil would not survive the journey from America and that if it did survive, it could not constitute a danger to the cotton crop of this country. Representations were accordingly made to the Indian Central Cotton Committee as a result of which the following resolution was passed by the latter as early as in January 1927 :—

" That in view of the unexpectedly large quantity of American cotton being imported into this country resulting in a heavy charge on the Textile Trade for fumigation, this Committee is of the opinion that the Government of India be requested to cause further immediate scientific investigations to be made with a view to ascertaining :—

(1) If it is a practical fact that the Mexican boll weevil can be imported into India in American cotton and if it would be a danger to the cotton crop of this country.

(2) If so, to what extent should fumigation be enforced."

It was understood that the scientific investigations referred to in the Central Cotton Committee's resolution could not, for various reasons, be undertaken, and the position was that it had not been conclusively established that the boll weevil could be imported alive in consignments of cotton from America, and that if it were imported, it could ravage the cotton-growing districts. The industry, however, continued to be saddled with a very heavy burden, mainly for the benefit of the growers, although the case for fumigation was not proved.

Under these circumstances, the Committee were of the opinion that if fumigation of American cotton was to be continued, it was only equitable that the burden of fumigation charges should be borne by the State. The Indian Tariff Board (Cotton Textile Industry Enquiry) in 1926 examined the burden of fumigation charges on the industry, and recommended that they should be borne by general revenues. The Tariff Board further stated : " In years in which the prices of American and Indian cotton are at their normal parity, the amount involved would not be large, but much will depend on the extent to which the Bombay mill industry acts on our recommendation that it should make more extensive use of American cotton."

Since the Tariff Board reported in 1927, the case for transferring the burden from the industry to Central Revenues had been further strengthened by reason of the fact that in October 1931 the Government of India and the Legislature imposed a duty of half an anna per pound on all imported cotton. This duty was imposed for revenue purposes, but it was also stated to be for the benefit of the cultivator. That being the case, it was felt that it was very

inequitable that the industry should be made to pay for every measure of amelioration of the condition of the agriculturist. The increase in the price of imported cotton had constituted a very heavy burden on the large number of mills which had endeavoured to carry out the recommendations of the Tariff Board in the direction of diversifying their manufactures and increasing their production of cloths made from fine count yarns.

A further reason for removing the burden of fumigation charges from the industry was that during the last five or six years, its financial condition had been extremely parlous. Under these circumstances, the Committee of the Association urged that the cost of fumigating American cotton should be met from Central Revenues.

No reply has yet been received to the Association's communication. (*Appendix* **19.**)

CLASSIFICATION OF INDIAN COTTON.

The trade classification of cotton shown in the All-India cotton forecasts issued by the Government of India differed to some extent from the classification adopted by the cotton trade, for instance, by the East India Cotton Association and the Bombay Chamber of Commerce. It would appear that the need for evolving one uniform classification, which would be acceptable to all had for some time been felt, and the question had been engaging the attention of the Director-General of Commercial Intelligence and Statistics who asked the East India Cotton Association to furnish their views on the subject for the consideration of Government.

The East India Cotton Association appointed a special sub-committee to consider and report on the matter in consultation with representatives of other bodies interested in the cotton trade, and a revised classification was subsequently drawn up in draft, and submitted for approval of the various organizations concerned.

The Committee considered that the draft was satisfactory, but suggested that Government might be asked to come to some arrangement, which would bring in the Indian States, and ensure that all of them compiled their cotton crop forecasts on the basis of the uniform classifications eventually adopted for British India. (*Appendix* **20.**)

THE INDIAN "KHADDAR" (NAME PROTECTION) BILL.

On 18th February 1932, Mr. Gayaprasad Singh introduced in the Legislative Assembly a Bill to provide for the protection of the names of "Khaddar" and "Khadi" used as descriptions of cloth spun and woven by hand in India. According to the Statement of Objects and Reasons appended to the Bill, the names "Khaddar" and "Khadi" have come to denote handspun and handwoven cloth only. It was pointed out that considerable progress had been made in recent times in reviving and popularising as a

cottage industry spinning and weaving by hand as a supplementary occupation among the agriculturist population of the country, and it was further added that " such progress as has been achieved is very largely supported by the patriotic impulse of the poorer and well-to-do classes, who are purchasing khaddar even at a sacrifice " and that this " situation is sought to be taken advantage of by manufacturers of spurious khaddar both in India and abroad, and purchasers have been frequently misled to the detriment of what might easily become a national industry." In other words, it was contended that the term " Khaddar " or " Khadi " means handspun and handwoven cloth only, and on this ground it was sought to penalise the use of such terms on manufactures other than handspun and handwoven cloth.

The Bill was taken up for consideration in the Assembly on 9th February when Mr. Gayaprasad Singh expressed his willingness to circulate the Bill for purposes of eliciting opinions thereon. A formal resolution to this effect was subsequently moved by the Hon. Sir Joseph Bhore, who, in explaining Government's position in regard to this Bill, said :—

" The Honourable the Mover need not think that in making this motion Government necessarily intend to oppose the Bill. But Government have come to the conclusion that they cannot decide on their course of action until they have much fuller information than they have at present on one or two very important points. The first point of importance is, whether, as a matter of fact, trade custom does confine the use of the terms ' khaddar ' and ' khadi ' to cotton textiles woven by hand from yarn spun by hand. My Honourable friend has stated in his statement of Objects and Reasons that ' khaddar ' and ' khadi ' have come to denote hand-spun and hand-woven cloth only. What we want to be sure is that trade custom does actually confine those terms to the particular class of commodity to which he has referred. If it does not, we would have to consider very carefully whether by legislation we should interfere with any established trade custom. Then another point of some importance is for us to be satisfied, if this legislation is passed, that administratively it will be possible to give effect to it in the internal markets in India. We wish to know whether it will be possible to administer it successfully without the fear of fraud or corruption to any extent. That is the information which we shall have to get."

The motion to circulate the Bill was accepted by the House, and accordingly towards the end of February the Government of Bombay requested the Association to express an opinion on the draft provisions of the Bill.

As already pointed out, the justification for the Bill, according to the mover, rested on his claim that " Khaddar " or " Khadi " meant " handspun and handwoven cloth only." The Committee examined this contention, and found that while the mover himself had admitted that the production of " Khaddar " and " Khadi " on handlooms was revived and popularised only " in recent years," such cloth had been manufactured by the Indian Mill Industry from very early times. The first authoritative census of Indian mill production was taken in 1896-97, i.e., after the Cotton Excise Duty had been in operation for some time, and in the administration report published by the Government of India in July 1896, reference was made to the production of khadi in Indian mills, and the tariff valuations under the Act published by Government from year to year since that date up to the abolition of the duty in 1926 throughout mentioned the production of khadi, which was also valued at a lower figure than most of the other types of cloth. These facts showed that the term " Khaddar " or " Khadi " had been commonly used in reference to coarse cloth produced in Indian mills.

Even if the contention advanced by the Mover could be substantiated the point had been raised whether it was desirable to amend the existing law in the direction suggested. The Committee were of opinion that the prohibition sought to be imposed would be of no advantage to the handloom industry. The average purchaser judged by the appearance and finish of the cloth and not by its description ; in illustration of this might be mentioned that many mills in India had stopped using the name "Khadi" or "Khaddar," and yet were able to sell cloth, which previously went by that denomination. In many cases, the *chhaps* and numbers were of greater importance than the description by which the cloth was known.

Besides, the Committee felt that the principle of the Bill was open to objection as it might lead to a demand for giving up the use of other denominations on the same grounds on which the Bill under reference was based. Another point arising out of the Bill was whether cloth produced on handlooms from Indian mill-made yarn was also to be penalised. If that was the intention then it raised an issue of great importance to the handloom industry.

Under all the circumstances of the case, the Committee were constrained to oppose the Bill, and Government were informed accordingly.

Consideration of the Bill was resumed in the Assembly on 5th September, when Mr. Gayaprasad Singh moved the appointment of a Select Committee to consider the Bill. Mr. H. P. Mody, the Association's representative in the Assembly followed, and he made it clear that he opposed the principle underlying the Bill, because he thought it was altogether wrong, and not because the interests which he represented were affected in any way. He pointed out that if the Bill was passed it would not affect a single mill in Bombay ; they had given up the use of the names " Khadi " and " Khaddar " and they did not care whether it was enforced by legislation or otherwise. Mr. Mody further pointed out :—

" An important point which the sponsors of this Bill forget is that it is not likely to help the handloom weaver for whom so much solicitude has been and is being expressed. Now, how is the handloom weaver going to be helped by this Bill ? It may be that a large number of handloom weavers spin their own yarn and use it in the manufacture of coarse cloth. But there is also a very large class who use mill-made yarn for this purpose. Are you going to prevent them from turning out coarse cloth and selling it under the denomination under which they have sold it all these years and, perhaps, all these centuries."

Proceeding, Mr. Mody stated :—

" My objection is that you cannot justly introduce this principle, and if you introduce it, there may be no limit to its expansion. Assuming, however, that it was right in the interests of a certain section that the handloom weaver should be penalised, that the mills, which are still using the name of ' Khadi ' and ' Khaddar ' should be penalised, then what I want to know is whether my Honourable friend has made sure that the Act would be workable . . . . . That brings me to something which I regard as the greatest objection to the present measure, and I put it plainly before this House. To-day we are sought to be prevented from labelling particular types of coarse cloth as ' Khadi ' or ' Khaddar.' To-morrow that may be found insufficient and it may be sought to be enacted that mills should be prevented altogether from manufacturing coarse cloth. I do not regard this as an exaggerated fear at all, because I may say that the attempt was actually made two or three

years ago ; it was a very determined attempt which we resisted with all our might. That attempt was that certain types of cloth should not be manufactured at all in Indian mills ; we said it would be utterly impossible and we would not agree. Some such idea might be lying at the bottom of my Honourable friend's Bill, and the position then is that, without going a great deal further than this legislation, it is impossible to give the protection which my Honourable friend has in view."

The Honourable Sir Joseph Bhore, who followed later, stated that the result of the circulation of the Bill had been to elicit a certain conflict of opinion, and so far as Provincial Governments were concerned, only two appeared to favour the Bill. He indicated :—

"There is by no means general agreement as to the application in practice of the terms 'Khaddar' and 'Khadi.' The application of these terms seems to vary in different provinces. Equally, Sir, there is no agreement as to the advisability of confining these terms to handwoven and handspun fabrics alone . . . . . Coming to a third point, namely whether the enforcement of this legislation is practicable, there is a very large measure of opinion to the effect that effective enforcement would not be possible. My own feeling generally is that expressed by the Punjab Government, namely, that this piece of legislation would do very little harm to anyone and it would certainly do very little good."

He, therefore, pointed out :—

"Faced with these divergent views, the Government of India have found it somewhat difficult to decide upon the course they should adopt. They certainly do not want to assume an attitude of hostility to this Bill. On the other hand, they do feel that in view of the fact that circumstances and conditions do not appear to be the same in all the provinces, it would not be advisable to have a uniform legislation for the whole of India without the consent of the Local Government concerned. I want, therefore, to make it clear that Government will not oppose this piece of legislation if a provision is inserted making its application to a province depend upon a prior notification by the Local Government concerned."

The motion to refer the Bill to a Select Committee was ultimately passed by the House with the addition of Sir Cowasji Jehangir in the Select Committee. The Select Committee made the following alterations in the Bill :—

(1) They inserted a sub-clause for bringing the operative part of the Bill into force in the various provinces by individual action by the Local Governments concerned.

(2) They revised the definition of "Khaddar" and "Khadi" to make it clear that these terms should henceforth be properly applicable only to cotton cloth, indicating that such material is cloth woven on handlooms in India from cotton yarn handspun in India.

Mr. Ramsay Scott, however, appended a minute of dissent to the Select Committee's report. He expressed himself in favour of the definition of "Khaddar" or "Khadi" being confined to coarse cloth consisting of yarn under 14s counts.

The report of the Select Committee has not yet been discussed by the Assembly, but it is understood that it will be taken up early in 1934. (*Appendix* **21**.)

AMENDMENT OF THE INDIAN INCOME-TAX ACT.

ESTABLISHMENT OF TRIBUNALS TO CONTROL ASSESSMENTS, APPEALS, ETC.

(*See pages* 92 *and* 323 *of the Association's Report for* 1932.)

In the last issue of the Association's report, reference was made to a Bill to provide for the establishment of Tribunals to control assessments, etc., introduced in the Assembly by Sir Hari Singh Gour. The main object which the Bill had in view was to bring the existing income-tax machinery under some popular and judicial control and partially redress the just and major grievances of the assessees, but in seeking to achieve this object, the sponsor of the Bill went much further than was really necessary, and introduced an element of " popular control " at practically every stage of assessment or appeal.

The Committee then agreed that it was desirable, in fairness to the assessee, that some form of popular control should be provided in the existing machinery for the collection of taxes, but they were unable to support the Bill, as it stood, for the reason that it went beyond the actual requirements of the case. It was, perhaps, this reason which was also responsible for Government's opposition to the Bill both when it was introduced and when taken into consideration in the Assembly.

The Bill came up for discussion in the Legislative Assembly on 2nd February, and it would appear from a statement made by the Hon'ble the Finance Member that Government were prepared to concede the demand for some form of popular judicial control over income-tax proceedings. They were further willing to consider sympathetically a proposal for the establishment of Tribunals submitted by the Indian Society of Accountants and Auditors, Bombay. The proposals referred to might briefly be summarized as below :—

(1) They did not involve any alteration in the present procedure by which cases would be disposed of until they came up to the Commissioner of Income-tax.

(2) An appeal to the Tribunal would lie through the Commissioner, and before that stage was reached, the same procedure, as at present obtained, would be carried on.

(3) The existing reference to High Courts on points of law *only* would be done away with, and the Tribunal would be the final appellate authority both on points of fact and law in income-tax matters.

Towards the middle of July, the Committee were requested by the Government of Bombay, at the instance of the Central Government, to express an opinion on the proposals put forward by the Indian Society of Accountants and Auditors in Bombay. In this connection, it might be pointed out that the Committee had not, at any time, put forward any suggestions as regards the exact form or manner in which they desired that

popular control should be exercised over income-tax proceedings, and though they thought that much could be said in favour of the proposals put forward, it was doubtful whether an assessee of average means would, in view of the expenditure involved, care to invoke their assistance. However, the Committee informed Government that the principle involved in the proposals had their support. (*Appendix* **22.**)

PROPOSED TERMINAL TAX ON PASSENGERS.

Towards the end of February, the Government of Bombay invited the Committee to express an opinion on a suggestion made by the Bombay Municipality for the levy of a terminal tax on passengers entering and leaving Bombay City. It would appear that the proceeds of this tax were required by the Corporation for meeting the additional expenditure involved in the amalgamation of the Improvement Trust with the Corporation and eventually to make the Trust self-supporting within a period of 20 years.

The additional revenue which the Corporation required for this purpose was about Rs. 28½ lakhs per year, and the sources available, or in view, were estimated to yield an income of Rs. 19 lakhs per year. There, therefore, still remained a gap of about Rs. 9½ lakhs, and it was thought that the proposed passenger tax—which was estimated to yield about Rs. 7½ lakhs per year—would go a long way to meet this deficit. It was proposed :—

(1) That a passenger tax should be levied on all persons coming into or going out of Bombay by rail or steamer. No tax would be levied on passengers travelling by sailing vessels, but the tax might hereafter be extended to those travelling by motor bus.

(2) The tax should be levied at the following rates :—

(i) For railway passengers coming from or travelling to stations beyond Kalyan and Virar on the G. I. P., and B. B. & C. I. Railway, respectively, and passengers by coasting steamers, at the rate of one anna per passenger.

(ii) For persons travelling with ordinary tickets from Bombay to stations up to Kalyan and Virar respectively and *vice versa*, at ½ anna per ticket.

(iii) Season-ticket holders within the suburban area up to Kalyan and Virar, to be charged at a rate which would work out at one-fourth of the rate leviable on an ordinary suburban passenger.

(iv) Children travelling with half tickets to be charged half the above rates.

(v) Passengers by steamer travelling from and to points outside India to be charged at Rs. 3 per head for first class, Rs. 2

per head for second class and Re. 1 per head for deck passengers. Through passengers in ships visiting the port to be exempted.

(vi) In the case of the passengers subject to the one-anna rate, the maxima in the case of second and first class passengers to be 2 and 4 annas respectively. In other respects, the tax to be uniform and not to vary according to the distance travelled.

(3) The tax on railway and coastal steamer passengers to be levied in the form of a surcharge on tickets. In the case of ocean-going passengers, the tax to be recovered through Port Trust agency by addition to the dock dues, etc.

The Committee were opposed to this form of taxation, and pointed out that, inasmuch as all taxes were in a sense payments for services rendered to the taxpayer, directly or indirectly by the governing authority, a tax proposed to be levied, as in this case, to cover the recurring deficits of the Improvement Trust—a body created for the express purpose of providing amenities for the citizens of Bombay—could not be said to be a payment for services rendered to the class of taxpayer who would ultimately be called upon to pay the tax. The burden of the tax would have to be borne almost entirely by persons coming into the city either for business or pleasure, but who not being permanent residents would not share to any appreciable extent either in the direct and peculiar benefits or in the services which were preponderantly local in character, provided by a body like the Improvement Trust primarily for the rate-payers of the city. It was thought that the tax would tend to become a permanent burden on a class of persons who had little or no concern in the development of the city undertaken by the Trust and that it would be palpably inequitable to make people who might hereafter come into or go out of the city, to pay for the operations of the Trust undertaken years ago.

The financial position of the Trust appeared to be far from satisfactory, and the Committee had grave apprehensions that, in view of the large and persistent deficits in the revenues of the Trust ranging over a continuous period of six years commencing from 1925-26, the amount to be recovered from the proposed tax would not be sufficient to make up the annual additional revenue of Rs. 28½ lakhs which the Municipality anticipated as being necessary to make the operations of the Trust self-supporting within a period of 20 years.

It was, therefore, suggested that the Trust might with advantage extend the commutation of ground rents of its properties which, according to the report of the Trust for the year 1931-32, had enabled the Trust to realize no less than Rs. 11½ lakhs in a period of six months for which it was sanctioned last year. This would obviate the necessity of having recourse to an expedient which was indefensible either on economic or any other grounds.

Under these circumstances, Government were requested to withhold their permission to the proposal to levy the tax put forward by the Municipality. (*Appendix* **23.**)

STATE AID TO MINOR INDUSTRIES.

Early in March, the Government of Bombay requested the Committee to express an opinion on a scheme for State-aid of minor industries drawn up by the Director of Industries, Bombay. Briefly stated, what the scheme proposed was :—

(1) That Government should enact legislation in connection with industries, providing for the establishment of an Industries Board under the chairmanship of the Director of Industries.

(2) Such Board should be competent to recommend to Government assistance in the following directions :—

(*a*) Financial aid to industries ;

(*b*) Financial aid to industrial schools started for special industries like tanning industry, gold thread industry, etc.;

(*c*) Experimental and Research work ;

(*d*) Practical demonstration of new processes and new industries.

It was further suggested that these operations might be financed from the proceeds of a small cess levied on all industrial concerns in the Bombay Presidency which were large enough to come under the Factories Act. The cess was proposed to be levied on the basis of a fixed sum of money per horse-power installed for the purpose of driving the machinery and equipment of the concern. On an average of 1,000 horse-power per mill, it was estimated that the Cotton Mill Industry of the Presidency would have to pay, say, at the rate of 8 annas a year, about Rs. 1,04,500. The estimated total horse-power including all industries was about 265,000 thus yielding about Rs. 1,32,000.

In their reply to Government, the Committee strongly opposed the scheme put forward by the Director of Industries. They felt that the proposal sought to divest Government of its primary obligation to foster the growth of village and cottage industries and to transfer the burden to existing industries. Moreover, the basis on which it was proposed to levy the tax was unfair and inequitable inasmuch as, according to the figures furnished by the Director of Industries, almost the whole of the taxation would have to be borne by the Cotton Textile Industry alone. That industry was itself in a precarious position and was already paying more than a fair share towards subsidising industrial housing schemes sponsored by Government.

The Committee also made it quite clear that their opposition to the proposal did not mean that they were opposed to the development of nascent industries in the Presidency. There could be no question as to the desirability of providing alternative industrial occupation for agriculturists by assisting the development of cottage and village industries, but their point was that the scheme formulated by the Director of Industries was most unfair in its incidence.

The right line of advance in the matter of State aid to industries, in the opinion of the Committee, appeared to lie in the direction of legislation modelled on the State Aid to Industries Act in Madras and Bihar and Orissa, and the Industrial Loans Act in the Punjab. The experience of these provinces, however, had not been such as to warrant their extension to other provinces. The Committee, therefore, thought that Government might cause a thorough survey to be made of the industrial possibilities of the province before undertaking legislation of this character. (*Appendix* **24.**)

PROPOSED MONTHLY SURVEY OF BUSINESS CONDITIONS IN INDIA.

Early in September, the Association was informed that the Government of India had sanctioned the creation of a new branch under the Department of Commercial Intelligence and Statistics to do research work on economic problems in which Government was interested. One of the functions of this branch was to collect statistical and other material for a monthly survey of business conditions in the country. The survey would consist of two parts, one giving the necessary statistical data dealing with the production, trade and financial conditions, and the other consisting of separate notes dealing with various economic activities in the country and describing the economic conditions of the month. A part of the statistical data required was already available in the Department of Commercial Intelligence, but it was also proposed to prepare detailed notes regarding important industries on which the co-operation of prominent industrial organizations in the country would be of considerable assistance. The Association was, therefore, asked to send a monthly report regarding the condition of the Cotton Textile Industry giving an indication as to the probable tendencies of the trade, its financial condition, its stock position, etc.

The Committee agreed that the publication of a monthly survey of business conditions in India on the lines proposed by Government would be of considerable value to all concerned. In this connection they invited Government's attention to the weekly "Commerce Reports" issued by the Bureau of Foreign and Domestic Commerce of the United States Department of Commerce and the "Commercial Bulletin" issued by His Majesty's Senior Trade Commissioner at Calcutta. It was thought that these and other similar publications might form useful models for the proposed Indian survey. The Committee attached very great importance to the publication being made available to the public as early as possible after the termination of the period covered by the survey, and thought

that every possible step would be taken to ensure this. So far as the Association was concerned, it was prepared to extend its co-operation to Government in the publication of the proposed survey ; but it was thought that, as most of the figures submitted by the Association would relate to the Bombay Mill Industry only, and as it would be of very great advantage to have similar information in respect of other centres also, efforts should be made by Government to obtain the co-operation of the Ahmedabad Mill-owners' Association and other bodies.

It was subsequently understood that the co-operation of almost all the premier commercial and industrial organizations of the country had been promised to Government in the compilation and publication of the proposed survey, and it is probable that the first survey will be published some time in March 1934. (*Appendix* **25.**)

PROPOSALS TO ESTABLISH BETTER CONTACT BETWEEN RAILWAYS AND TRADE INTERESTS.

Towards the middle of September, the G. I. P. Railway authorities requested the Committee to express an opinion on certain proposals made by them to establish better contact between railways and trade interests in Bombay.

It would appear that a suggestion had been received by the railways that considerable advantage would be likely to accrue to all concerned from an improvement in the contact between the railways in Bombay and trade interests. The suggestion was subsequently examined by a joint sub-committee from the Local Advisory Committees of the G. I. P. and the B. B. & C. I. Railways, who held the view that the proposal was one which should be pursued, and this opinion was subsequently confirmed by the two Local Advisory Committees concerned.

The joint sub-committee considered that, owing to the large number of trade associations in Bombay, it would be advisable to form groups of kindred trades as far as possible and for the representatives of each of these separate groups to meet the Agents of the two Railways at stated intervals to discuss subjects which either the groups or the Agents proposed, and further suggested that each group should be asked to form a small committee with a chairman to meet the Agents of the two railways in rotation monthly.

It was also considered that the sub-committee of each group would require to meet and decide the organization for their individual group and later to discuss amongst themselves matters advanced by their members for representation at the meetings with the two Agents, so that the sub-committee would submit for discussion only those subjects which they felt were justifiable. It was further understood that subjects which had not been represented previously by individuals for the consideration of the departments of railways concerned, should not be included in the agenda

for discussion with the two Agents; this condition was felt to be necessary so that the unavoidable delay involved in the examination of a subject *ab initio* would not occur.

The Committee agreed that an improvement in contact between railways and trade interests in Bombay was desirable, but felt that the proposals made to carry it out were cumbrous and might not result in the speedy disposal of business.

It was subsequently understood that these proposals were discussed at a conference consisting of representatives of the two railways and various sections of trade in Bombay. The Millowners' Association, Bombay, was grouped with the East India Cotton Association, the Silk Merchants' Association, the Bombay Yarn, Copper and Brass Native Merchants' Association, the Bombay Piecegoods Native Merchants' Association, and the Hindustani Native Merchants' Association, and was charged with the secretarial work of the group. (*Appendix* **26.**)

FIRE INSURANCE: RIOT AND CIVIL COMMOTION TARIFF.

Early in September, the attention of the Committee was drawn to the following amendments which the Bombay Fire Insurance Association proposed to introduce in their riot and civil commotion risks tariff:

Existing Clauses.	*Amendments Proposed.*
Column (1). Loss or damage by Fire only directly caused by riot, civil commotion, insurrection, rebellion, also martial law, military or usurped power in connection with the foregoing disturbances.	*Column* (1). Loss or damage by fire only directly caused by riot, civil commotion, insurrection, rebellion, also loss or damage by fire only directly caused by the operations of martial law, military or usurped power in connection with the foregoing perils only.
Column (2). Loss or damage (excluding fire loss or damage) directly caused by riot, civil commotion, rebellion, strikers, locked-out workers or persons taking part in labour disturbances and/or *persons of malicious intent;* also loss or damage (excluding fire loss or damage) directly caused by martial law, military or usurped power, in connection with the foregoing disturbances only.	*Column* (2). Loss or damage (excluding fire loss or damage) directly caused by riot, civil commotion, insurrection, rebellion, and/or by strikers, locked-out workers and/or other persons taking part in labour disturbances and/or *malicious persons acting on behalf of or in connection with any political organization;* also loss or damage (excluding fire loss or damage) directly caused by the operation of martial law, military or usurped power in connection with the foregoing perils only.

with effect from 1st October 1933. The matter was considered by the Committee, and it appeared that the proposed addition of the words "acting on behalf of or in connection with any political organization" after the words "malicious persons" would operate substantially to curtail the scope of the cover afforded by the existing clause. Riots need not necessarily

have anything to do with political organizations; in nine cases out of ten, rioters would not be acting on behalf of any such organization, and it was thought that if the proposed amendment was brought into force, it would be extremely difficult for mills to prove that such damage was caused by " malicious persons acting on behalf of or in connection with any political organization." Serious damage to property might be caused by ordinary hooligans, and it would be readily conceded that the unruly elements in the population had always been known to take advantage of unsettled conditions caused by a riot or civil disturbance to take the law into their own hands and commit acts of violence. It was precisely this form of risk that the Committee contended that the present Tariff was intended to cover. It would, therefore, appear that if the wording of the clause was altered in the manner proposed it would mean a definite reduction of the cover and constitute a hardship to mills insuring themselves against this by no means uncommon form of risk. The Committee, therefore, urged the Insurance Association that no alteration should be made in the existing clauses.

The matter was subsequently discussed at a conference of representatives from both the Associations. Column (1) was first taken up and it was generally agreed that though the wording had been slightly modified, there was no alteration in the extent of the cover. The question was then put as to whether mills would be covered in the event of damage by fire caused by strikers, and if so, whether under the ordinary policy or the riot and civil commotion policy. The spokesman of the Fire Insurance Association stated that in all matters he could only give an opinion as to the correct interpretation of any clause in the fire or civil commotion policy, as the actual drafting was done by the Fire Offices' Committee in London. He stated that the damage of the type indicated would be covered under the ordinary policy.

As regards column (2) discussion turned on whether hooliganism was excluded under the new wording, and why malicious damage should be restricted to political organizations only. It would appear that the Insurance Association only intended to rule out dacoity, but further discussion seemed to indicate that certain types of damage would not be covered under the new wording. A plea was made for the inclusion of labour organizations as well as political organizations in the wording of the clause, and for the continuation of the scope of the old clause, and in particular, the cover against damage by discharged persons even in the absence of a riot or civil commotion, since this type of risk appeared to be covered under the old wording. It was eventually agreed that the point of view put forward by the spokesman of the Millowners' Association should be referred to London for further consideration, and that in the meantime no change would be made in the cover granted to cotton mills, that is to say, the existing clause would stand until the result of the negotiations with London was known.

The representatives of the Association at the conference took advantage of the opportunity to put forward a plea for a reduction in the rates for fire insurance which had remained the same in the case of fireproof mills since 1927, although apparently, the rates for up-country mills had been reduced since that time. Reference was made to the depressed state of the industry and the action taken by the Municipality and the Tata Power Companies to give the industry some relief.

The Fire Insurance Association representatives then gave an undertaking that the whole question of fire insurance rates would be investigated and particularly the relationship between the Bombay and mofussil mill rates of insurance in the light of the considerations put forward.

The Committee of the Fire Insurance Association subsequently issued a circular to the effect that the proposed amendments in the riot and civil commotion tariff would not be applicable to the Bombay and Salsette Cotton Mills tariffs pending the result of a reference to the London Fire Offices Committee. (*Appendix* **27.**)

REVISION OF CLASSIFICATION OF COTTON GOODS IN PRODUCTION AND IMPORT STATISTICS PUBLISHED BY THE GOVERNMENT OF INDIA.

(*See pages* 36 *and* 206 *of Report for* 1930.)

Reference has already been made in earlier reports of the Association to the recommendation made in para 87 of the Tariff Board's Report that "the statistics of cloth production in Indian mills should be compiled in a form in which a comparison with the figures of imported cloth could be made more satisfactorily than is at present possible." The matter was also dealt with in Mr. Hardy's report, and at the instance of the Government of India, the Association submitted, in 1930, certain proposals in connection with the revision of classifications at present adopted for recording imports of cotton goods. The question was further discussed informally by the Secretary of the Association with the Collector of Customs.

Briefly stated, the attitude of the Government of India in this matter appeared to be that the differences between the existing systems of classification in the import returns and in the returns of production in Indian mills—particularly in the headings relating to coloured goods—were so great that it was almost impossible to make an effective comparison between the two sets of figures; that there was considerable ambiguity in many of the headings in both sets of returns which led to inconsistency of classification in the Customs House and the mills; and that most of the existing headings in the import trade returns were either lacking in sufficient details or suffered from over-elaboration. It had, therefore, been suggested to them that the two systems should be revised with two objects in view, namely, the removal of ambiguities from individual headings, and the correlation of the import and production systems of classification, and that the export, re-export and coasting trade returns should be considerably improved and revised on the basis of the common classification adopted for import and production returns. The Government of India had accordingly decided that a new classification should be drawn up on the following principles, viz:—

(1) that the heads shown in the import trade returns and returns of production should correspond so as to permit of an easy and satisfactory comparison;

(2) that continuity with previous years' figures should be preserved; and

(3) that sub-heads should be eliminated or added as required by alterations which had taken place in the import trade.

The problem, however, required for its investigation a variety of trade, statistical and official experience, qualifications which could hardly be found in a single officer, and the question of devising suitable machinery for the work had, therefore, presented certain difficulties. Various proposals—including that for a conference of official appraisers, statisticians and expert representatives of the import trade and of the mills—had been considered, but had to be rejected on grounds of expense, which, in the existing financial situation, the Government of India were not prepared to incur. The Government of India had, therefore, decided that the work should be tackled by stages as set forth below, the ground being made good at each stage before the next was begun. The scheme which was not expected to involve any extra expenditure until the last stage was reached, might briefly be summarised as below :—

First stage.—Preparation of a skeleton scheme of classification for Indian mill production (spinning and weaving); the division into main heads and sub-heads being decided in consultation with representative producers, and the classification drawn up so as to allow for expansion of the Indian industry into new lines which are at present covered only by imports.

Second stage.—Examination of the skeleton scheme in consultation with selected textile experts, which would lead to provisional conclusions on the classification of production.

Third stage.—Preparation of a skeleton scheme of classification for imports of which the main heads would correspond with those of the production classification scheme, the work being carried out by one of the Custom Houses in consultation with representative importers.

Fourth stage.—Examination of the import classification scheme in consultation with Collectors of Customs, and provisional conclusions on this stage.

Fifth stage.—Combined local production and import classification scheme examined in detail either by circulation to representatives of various interests, or by a conference or by an officer on special duty.

It would appear the Government of India considered that a beginning should be made with the production returns, firstly, because as the market concerned was India, classification should be based on the varieties produced in India, and secondly, because the classification of Indian production should be a smaller and easier problem than the classification of imports. In other words, the Government of India thought the classification of imports must follow the classification of local production, and not *vice versa.*

The Government of India had also decided that the first stage of preparing a skeleton scheme should be carried out in the Bombay Custom House, and had accordingly requested the Collector of Customs to prepare a scheme in consultation with the Association and other industrial bodies.

The Committee agreed that the two sets of figures should be so correlated as to afford an effective comparison to be made of the imports of piecegoods into India and the production in Indian mills. It was, however,

felt that the reasons given by the Government of India did not appear to justify their taking up the classification of production statistics first. If the whole object of the revision of both sets of statistics was to bring them into line with each other for the benefit of the mill industry in India, it should be the import statistics which should be classified before proceeding with the classification of the production statistics. If the Indian industry was to advance and expand, it was essential that it should know exactly the type and variety of goods coming into this country from abroad and competing with its own production. The absence of detailed information as to the lines which entered into competition with Indian mill-made goods had hitherto been an impediment in the way of Indian mills producing such goods in quantities which would replace the foreign article. A knowledge of the goods made by their competitors would afford a valuable index to Indian manufacturers of what they were in a position to make in replacement of such goods. A re-classification of the production statistics at the moment would, it was thought, have exactly the opposite effect and enable competitors abroad to know exactly what India was producing and would thus place them in a better position to compete with the Indian industry. The cotton textile industry of India had, within recent years, considerably extended its volume of production, and it was thought that it should in equity be given every facility to manufacture goods similar to those imported from abroad, with a view ultimately to make India entirely self-sufficient in the production of cotton goods.

The Committee did not agree with the view taken by the Central Board of Revenue that a revision of the production returns would be a smaller and easier problem when compared with that of the import statistics. The increasing diversification of production and the very large number of new types and varieties of cloths which were being produced by Indian mills would, it was thought, make the task of classifying production figures far more difficult than that of revising the import figures ; for example, the great increase in the production of bleached and coloured goods alone would necessitate a very careful division being made to provide a correct classification of the different varieties of cloth under these heads.

Another difficulty which would have to be overcome before exhaustive monthly production statistics could be compiled was the wide diversity in the use of trade names for the same kind of cloth in different centres of the industry. It would be necessary to evolve some degree of uniformity of nomenclature before any comparable figures of production could be collected. Mr. Hardy in his report had referred to these difficulties and emphasized the necessity of a very early and careful revision of the whole system of classification.

Another consideration was that there was no cotton manufacturing country of any importance in the world which undertook even an annual census of production, whereas Government's proposal under consideration would mean the collection and publication of very detailed information of the country's production of cotton piecegoods every month. It was also thought that unless the classification of the import statistics was taken in hand first, it would be difficult to persuade Indian mills to furnish detailed information relating to production. For these and other reasons, the Committee

urged that Government should first take up the question of the re-classification of import statistics. They, however, desired to make it clear that they were not opposed to the re-classification of production and import statistics, but what they desired to point out was that instead of dealing with production figures in the first instance, Government should tackle the question of import statistics. Certain suggestions for revising the production classification were also made later, and it was pointed out that these were merely of a tentative character intended to produce as comprehensive and as helpful a classification as possible for recording production statistics if Government still adhered to their original plan of action. (*Appendix* **28.**)

COMPILATION OF STOCKS OF CLOTH HELD BY INDIAN MILLS.

The May 1933 issue of the Monthly Statistics of Cotton Spinning and Weaving in Indian Mills contained a " Detailed Statement of the Quantity and Description of Woven Goods *in stock* with the mills on 1st April " for the years 1926 to 1933. It appeared that the statement in question had been compiled from figures submitted by individual mills on a voluntary basis, and the Committee felt that the compilation and publication of such statistics at more frequent intervals would be of considerable value to the Industry. They were of the opinion that a quarterly census of stocks might, at the outset, be undertaken at the end of March, June, September and December, but it was thought that with greater experience it might eventually be possible to reduce the intervals. The utility of periodic inquiries of this nature would, it was felt, be greatly enhanced if the information could be supplemented by an indication as to the spindle and loom activity during the period covered in each case.

A representation was accordingly addressed to the Director-General of Commercial Intelligence and Statistics early in December advocating the more frequent publication of figures relating to the stock position of the Indian Cotton Mill Industry as a whole. (*Appendix* **29.**)

ST. GEORGE'S HOSPITAL.

RECOMMENDATIONS OF THE BOMBAY REORGANIZATION COMMITTEE.

In paras 361-363 of their report, the Bombay Reorganization Committee recommended that the St. George's Hospital should be closed, its land and buildings sold at a good price and a new 100 bed hospital on another site provided for Europeans. It would appear that the Hospital admitted only Europeans and persons of European habits and was maintained by Government at their expense in consideration of an annual grant of about Rs. 4 lakhs

from the Corporation. During the discussion on the voting of grants for the Medical Department in a recent session of the Bombay Legislative Council it was pointed out —

(1) that the cost of the Hospital was heavy,

(2) that the reservation of the Hospital for Europeans and some other communities to the exclusion of Indians generally was regarded as an invidious distinction, and Government should not undertake the liability of maintaining from provincial revenues a separate communal hospital,

(3) that much of the accommodation in the hospital was not utilized.

The Association was asked to submit proposals, if any, in connection with the recommendation of the Reorganization Committee and the most suitable and economic manner in which that recommendation could be given effect to by Government. The Committee of the Association stated in reply that they had no views to offer in the matter.

RESULTS OF THE WORKING OF THE COTTON MILLS OF BOMBAY IN 1932.

In accordance with the usual practice, an annual statement showing the results of the working of the cotton mills in Bombay was prepared by the Association and audited by Messrs. A. F. Ferguson & Co. Seventy-one out of the eighty mills in Bombay submitted returns. The statement disclosed a total loss of Rs. 1,62,18,360 for the year 1932, after providing for depreciation on machinery and buildings, in spite of the fact that during the year Managing Agents gave up commission to the extent of Rs. 9,96,714.

RAW COTTON STOCKS HELD BY BOMBAY MILLS ON 31ST AUGUST 1933.

Quantity of Raw Cotton in stock on 31st August 1933.

Cotton actually on hand in Mill Godowns.		Ready cotton bought but not taken delivery of.		Total.	
Actual number of bales.	Actual weight of bales (in candies of 784 lbs.)	Actual number of bales.	Actual weight of bales (in candies of 784 lbs.)	Actual number of bales.	Actual weight of bales (in candies of 784 lbs.).
189,853	100,639	23,623	12,242	213,476	112,881

Note.—The above figures do not include the stocks of one working mill.

DONATIONS.

At the Annual General Meeting of the Association held on the 5th April 1933, the following donations were sanctioned and paid out of the Association's funds :—

	Rs.
The Victoria Jubilee Technical Institute	1,500
The Police Comforts Fund	1,000
The Sir J. J. Hospital Nursing Association Fund ..	750
The Textile Technical School	500
The Sydenham College of Commerce and Economics ..	500
The Bombay Textile and Engineering Association ..	400
The Goculdas Tejpal Nursing Association Fund ..	200
The King Edward Memorial Hospital Poor Box Fund ..	200
The Maharashtra High School	150
Total .. Rs.	5,200

IMPORT DUTIES ON PIECEGOODS.

(*See pages* 60 *and* 251 *of Report for* 1932.)

In the last report of the Association reference was made to the enquiry conducted by the Tariff Board into the industry's case for protection. The report of the Board, it is understood, was presented to Government in November 1932, but it was not found possible to publish it in 1933. The Cotton Textile Industry (Protection) Act of 1930 was due to expire at the end of March 1933, and it, therefore, became necessary, in view of Government's inability to formulate their decisions on the recommendations of the Board, to renew the Act, and a Bill was accordingly introduced in the Assembly to extend the protection afforded by the Cotton Textile Industry (Protection) Act of 1930 until 31st October 1933. The Honourable Sir Joseph Bhore in explaining the precise object of the measure stated :—

" Government had hoped that it would have been possible for them to complete their study of the Tariff Board's report, to come to considered conclusions and to place these before the House during the current session. Unfortunately, Sir, those hopes have not been realised. We have literally found it impossible in the limited time at our disposal and in view of the many urgent and insistent demands upon that time to complete our examination of a report which deals with many problems, some of them of an exceedingly complex nature, and raises issues which are of the greatest importance to the industry and to the public generally. In those circumstances, Sir, I have no option but to come to the House and to ask for an extension of the protection afforded by the existing Act, until it is possible for a final decision to

be taken by this House. I am, therefore, asking that the protection should be extended until the end of October, when it is hoped the House will be in a position to record a final decision on the future of the cotton textile protective duties."

The measure was passed by the House without a division.

Depreciation of the Yen.

Mention was also made in the last issue of the report to the emergency enquiry undertaken by the Tariff Board in connection with the depreciation in the exchange value of the yen. When the Board issued their report, the exchange stood at Rs. 104 to Yen 100. In other words, the amount of protection which the Board thought was necessary to offset the advantage enjoyed by Japan on account of the depreciated value of the yen was calculated on this basis. Subsequently, however, the exchange again slumped, and at the end of the year, in spite of a rise in the price of cotton, the price of Japanese piecegoods in Bombay showed further deterioration. The figures are interesting :—

Wholesale Selling prices of Japanese Piecegoods in Bombay.

	Early in August 1932. (When Tariff Board made their report.)	Early in December 1932. (Four months later.)
	Rs. a. p.	Rs. a. p.
Broach Cotton	195 0 0	203 0 0
Yen Exchange	104 0 0	84 0 0
YARN—		
Grey Singles 40s	0 11 0	0 10 3
„ „ 2/42s..	0 13 6	0 11 6
PIECEGOODS—		
Grey Shirting (Bow and Arrow).. ..	10 4 0	9 15 0
Bleached Shirting No. 500	10 14 0	10 6 0
Printed Jeans .. .. .. yard	0 5 3	0 4 10
„ Shirting .. .. .. piece	6 0 0	5 14 0
„ Flannel .. .. yard	0 3 6	0 3 0

The seriousness of the situation was brought to the notice of the Government of India by the Chairman of the Association and the urgent necessity of taking immediate action to relieve the situation was urged. A deputation of millowners from all centres of the Industry also waited on His Excellency the Viceroy at New Delhi on 8th April, and placed before

him the facts of the case. His Excellency gave a patient and sympathetic hearing to the deputation and promised that the facts placed before him would be given careful consideration by his Government.

Safeguarding of Industries Act.

The next development was the introduction of the Safeguarding of Industries Bill in the Legislative Assembly on 8th April, which sought to empower the Government to take tariff action whenever the trade and industry of this country was threatened by cheap imports from foreign countries. The measure duly became law, but action under this legislation against the cheap Japanese imports was impracticable as such a step was considered to be in contravention of the Indo-Japanese Convention of 1905, which guaranteed Most-Favoured-Nation treatment to Japan. The Convention was, however, terminable at six months' notice, and early in April, His Majesty's Government on behalf of the Government of India notified the Government of Japan of their desire to abrogate the Convention.

Increase in the Import Duty on Foreign Piecegoods.

On June 6th, the Government of India issued a press *communique* announcing an increase in the duty on *foreign* cotton piecegoods to 75 per cent. with a minimum specific duty of 6¾ annas per pound on plain greys. In a press *communique* separately issued, Government stated, *inter alia* :—

"The pressure of Japanese competition is not confined to the cotton textile industry. A very large number of Indian industries have been affected, and it was found necessary to pass the Safeguarding of Industries Act early this year as a temporary measure to meet exceptional conditions. As a corollary, steps were taken to denounce the Indo-Japanese Trade Convention, which, by virtue of its most-favoured-nation clause, precluded the operation of the Safeguarding Act in the direction in which it was most necessary.

"The Government of India desire to make it clear that it was with the utmost reluctance that they took the step of denouncing the commercial engagement and that it was only the vital necessity for protecting indigenous industries in circumstances of exceptional competition that forced them to do so.

"It has been suggested that an alternative line of action should be explored, namely, that of negotiations with a view to settlement with Japan. The Government of India desire to say that they are prepared at any time to enter upon discussions with a view to a mutually satisfactory solution of the problem of Indo-Japanese trade. But, pending the conclusion of such a settlement, they feel it incumbent upon them to take such steps as lie within their power to safeguard Indian industries."

The action of the Government of India in defence of the indigenous industry of the country was, however, misunderstood by the Japanese textile industrialists who, as a measure of retaliation, proclaimed a boycott on Indian cotton, and the price of Indian cotton slumped to a considerable extent as a result of this and other factors.

Genesis of the Trade Discussions in India.

It would appear that as early as December 1932, at the instance of the Manchester Chamber of Commerce, His Majesty's Government in the

United Kingdom had approached the Imperial Japanese Government through the Japanese Ambassador in London, and proposed a meeting of British and Japanese industrialists in London for the purpose of discussing questions relating to markets and mutual competition in British Empire markets. No immediate reply was given by the Japanese Government pending receipt of the list of markets to be discussed, but leading industrialists in Japan were apparently convinced that discussion was better than a continuance of the existing position. However, the subsequent increase in the duties on non-British piecegoods in British India and the abrogation of the Indo-Japanese Convention of 1904, raised issues of far-reaching importance to Japan that the Japanese Government immediately asked for and obtained permission to send an official mission to India to discuss the terms of a new agreement. It was at about this time that the Chairman of the Association had to proceed to England in connection with his work on the Reserve Bank Committee. While in England Mr. Mody met prominent leaders of the Lancashire Textile Industry, and in the discussions which followed, he indicated that if it were felt in India that the Lancashire interests could be relied upon to lend their support to the solution of the political problems of India, and if it were also made clear that Lancashire freely acknowledged the right of India to frame her policy, whether in regard to tariff or to any other measures with reference to her own needs, a situation would be created in which men of goodwill in both countries would be able to co-operate and formulate a basis for future relations such as would be fair and satisfactory to both. He pointed out that a great deal had been said in recent years about the necessity of providing in the new Indian Constitution what had been labelled as " Safeguards," and maintained that the only " Safeguards " which would be of any permanent value to British trade interests must take the form of a better understanding and of agreements entered into freely by both sides to their mutual advantage.

He stated that the great problem which confronted both the Indian and British cotton industries at the moment was Japanese competition. In this connection, he referred to the fact that mainly owing to the action taken by the Government of India, Lancashire enjoyed a preference in the Indian market such as she had not obtained in any other part of the world. While he did not suggest that the determining factor in bringing about this preference was any particular regard for Lancashire, the interests of the consumers largely determining the question, the significance of that fact was, that a policy which was right and proper from the point of view of India happened to fit in with the interests of the British export trade. It was difficult to foresee what the future had in store, but it was quite possible that in many directions similar circumstances might arise in which measures could be taken by India, which would serve at one and the same time the best interests of both countries.

Discussions then took place as to the means which could be adopted by Lancashire interests to bring about this end, and Mr. Mody was asked to express an opinion on a proposal to send a trade delegation from the Lancashire Industry to India to meet and discuss with Indian Textile interests matters of common interest. Mr. Mody stated that such a visit would imply a recognition that Indian questions could only be dealt with in India,

and of itself would incline opinion in India to extend a sincere welcome to the delegation. He also said that if in addition it could also be shown that in the markets outside India, in which both England and India were interested, in the encouragement of the growth of suitable Indian cotton and in various other matters, there was a disposition in Lancashire to work for the principle of reciprocity in trade relations, a move of the kind proposed might yield results and would be something which in future might be looked back with satisfaction.

Subsequent to these discussions, representations were made to His Majesty's Government on behalf of the Lancashire Industry to approach the Indian Government and ask them to hear Lancashire's case before arriving at any agreement with Japan. On the Indian Government agreeing, a special Delegation consisting of the undermentioned representatives of Lancashire interests sailed for India early in September.

Sir William Clare Lees, O.B.E., J.P. (*Chairman*).
Mr. Angus D. Campbell,
,, S. S. Hammersley, M.P.
,, Frank Longworth,
,, Maurice Spilman,
,, H. L. Aspden,
,, E. Raymond Streat,
,, R. W. Lacey.

Before the delegation sailed to India, they wired to the Association as below :—

" The British Government having made representations at our request to the Government of India the latter has been good enough to express willingness to receive and consider representations from the British cotton textile industry before taking final decisions in regard to the negotiations they are about to undertake with the Japanese Government on the subject of Indo-Japanese commercial relations. The British cotton textile industry has decided to send a fully representative delegation to India to lay its views before your Government. On behalf of all our organisations we are desirous of seizing the opportunity presented by the presence of this delegation in India to enter into closer relations with the Indian Cotton Industry. We feel that in many respects the moment is opportune for the cultivation of better understanding with a view to co-operation in the future in many directions where we may find it possible to promote interests which are common. In particular since you and we may be called upon to express views to our respective Governments in connection with negotiations with Japan our delegates would like discussions with the Indian industry covering all markets in which we are both interested. We trust your Association will agree as to the desirability of such contacts and hope you will be willing to enter into conference with our delegation on their arrival. We are aware that for such a conference to be satisfactory several other organisations would have to be represented at it. We know the names of some of these but are uncertain whether our list is complete. We hesitate to send direct invitations which may be incomplete and therefore seek your good offices in forwarding copies of this telegram to the proper quarters asking all concerned to take it as an invitation to meet us in a place which will suit the general convenience. Our delegation will consist of Sir William Clare Lees, Chairman, S. S. Hammersley, M.P., representing Spinners, R. Houghton and F. Longworth, representing Manufacturers, Angus D. Campbell and E. Raymond Streat representing Manchester Chamber of Commerce, and will arrive in Bombay Fourteenth September."

The Committee of the Association indicated their willingness to meet the Lancashire delegation, and arrangements were also made to secure the participation of representatives from other centres of the Industry in India. The Lancashire Delegation arrived in India on 14th September, and the first conference with representatives of the Indian Textile Industry was held on the 17th September. The conference sat from day to day till the end of the month except for brief intervals which were devoted to the preparation by both sides of memoranda and materials for further discussions. These brief respites were also utilized by the parties to examine and discuss among themselves the proposals placed before the conference by each party in the light of the observations made by the other. The Indian side was represented by :

Mr. H. P. Mody, M.L.A. (*Chairman*),
Sir Ness Wadia, K.B.E., C.I.E.,
Sir Munmohandas Ramji, Kt.,
Sir Chunilal V. Mehta, K.C.S.I.,
Sir Naoroji Saklatvala, Kt., C.I.E.,
Sir Joseph Kay, Kt.,
Mr. S. D. Saklatvala,
Mr. A. Geddis,
Mr. Albert Raymond,
Mr. T. V. Baddeley,
Mr. T. Maloney,
} *representing the Millowners'* Association, Bombay.

Seth Chamanlal G. Parekh,
Seth Kasturbhai Lalbhai,
Seth Sakarlal Balabhai,
Mr. G. I. Patel,
} representing the Ahmedabad Millowners' Association.

Mr. H. M. Parekh, representing the Baroda Millowners' Association.
Mr. J. G. Ryan, representing the Cawnpore Mills.
Mr. D. P. Khaitan, representing the Birla Mills in Bengal and Delhi.
Mr. J. M. Doak, representing the Madura Mills.
Mr. B. W. Batchelor, representing the Madras and Bangalore Mills.

The proceedings of the conference were of a confidential character. After the preliminary exchange of courtesies, the British Delegation began by admitting that the Indian industry was entitled to a reasonable protection against United Kingdom goods. They then suggested that the Indian side should acknowledge that owing to relative costs of production and ruling tariff conditions, there was no damaging competition to the Indian industry from Lancashire goods. They also invited the Indian side to subscribe to the view that the Indian industry had no wish under existing conditions to worsen the position of Lancashire trade as a whole or in any particular direction. They also put forward for acceptance the principle that owing to lower costs of production in foreign countries, a higher level of protection was required against foreign goods than against those of United Kingdom origin. They further proposed that as a part of a general agreement satisfactory in other respects to Indian interests, it should be contemplated that the surcharges by which the duty on United Kingdom piecegoods had been raised from 15 to 25 per cent. should be withdrawn as and when revenue considerations permitted.

In elaborating the action which they would be prepared to recommend in India's favour in return for satisfactory concessions of the nature indicated, they expressed themselves as ready to recommend that in any fresh arrangements brought about in the British Empire and other markets on the initiative of Great Britain, the Indian industry should be placed in a position to share with the Lancashire industry in any quotas or other specially favourable terms of entry which might be arranged. They also offered to recommend special measures to foster a substantial increase in British purchases of Indian raw cotton. They also suggested the establishment of a joint Committee of the Indian and British cotton industries with the object of facilitating a continuous development of the policy of co-operation between the two industries in markets of mutual interest, and in extending the use of Indian cotton. No definite decisions were taken by the Indian side on the proposals placed before them by the British Delegation, but they conceded the principle that under the present conditions, owing to lower costs and other circumstances in foreign countries, the Indian industry required a higher level of protection against foreign goods than against United Kingdom goods.

Unfortunately it was not possible to continue the conference in Bombay as the representatives of the Indian industry, who were also the non-official advisers to the Government of India in their discussions with the Japanese Delegation, were required at Simla.

Discussions with the Japanese Trade Delegation.

The Official Delegation from Japan which consisted of His Excellency Setsuzo Sawada and two other members, were assisted by a non-official special trade delegation under the leadership of Mr. K. Kurata, with Mr. C. Itoh as the Deputy Leader. The latter body reached Bombay at about the same time as the Lancashire Delegation, and were also invited to meet the representatives of the Indian industry who were already assembled in Bombay in connection with the conferences which were then taking place with the Lancashire Delegation ; and a meeting was subsequently held in the afternoon of 17th September. The Japanese Trade Delegation was represented by Mr. Kurata, Mr. C. Itoh and Mr. Kawaguchi (Secretary). It appeared that these gentlemen were leaving Bombay for Simla the same night to join the other members of their delegation who had already arrived there from Calcutta. They, therefore, expressed their willingness to meet the Indian side at Simla.

Official Discussions at Simla.

The official discussions in Simla between the representatives of the Government of India and the Japanese Government Delegation commenced at the end of August. The Government of India was represented by :

The Honourable Sir Joseph Bhore,
„ Sir Frank Noyce,
„ Sir Fazl-i-Husain,
Assisted by Mr. G. S. Hardy,
Mr. T. A. Stewart and
Dr. D. B. Meek.

The Indian non-official advisers to the Government Delegation included the following representatives of the Textile Industry :

Mr. H. P. Mody } representing the Millowners' Association,
Mr. J. M. Doak } Bombay,

Mr. Kasturbhai Lalbhai, representing the Ahmedabad Millowners' Association,

Mr. B. W. Batchelor, representing the Southern India Millowners' Association,

Mr. Ramsay Scott, representing the Cawnpore Millowners,

Mr. D. P. Khaitan, representing the Birla Mills in Bengal and Delhi,

Lala Shri Ram, representing Delhi Millowners.

Discussions between representatives of the Indian and Japanese Textile Industries in Simla.

On arrival at Simla, the representatives of the Indian Textile Industry again got into touch with Mr. Kurata, the leader of the Japanese Trade Delegation with the object of continuing the discussions which were initiated in Bombay, and as a result, four conferences were held. Nothing, however, came out of these conferences as, in view of the wide gulf between the offer made by the representatives of the Japanese Textile Industry and the ideas of the representatives of the Indian Textile Industry, the latter thought that no useful purpose would be served by placing before the Japanese industrialists their own views on the matter, and the discussions between the Indian and Japanese textile trade delegations were reluctantly discontinued.

While an agreement between the industrialists of the two countries would have considerably strengthened the hands of their respective Governmental Delegates, the breakdown in the non-official conversations gave the representatives of the Indian Textile Industry no option but to submit their views on the question of Japanese competition to the Government of India Delegation direct, and short notes dealing with the amount of protection required against Japan on cotton yarn, cotton piecegoods, artificial silk piecegoods and artificial silk mixtures were submitted.

Agreement with Lancashire.

The discussions commenced in Bombay were resumed by the representatives of the British and Indian industries at Simla, and informal conversations took place with a view to arriving at a mutually acceptable agreement between the two industries. The situation remained in this condition for about three weeks at the end of which sharp differences between the representatives of the Indian textile industry arose. The Chairman of the Association made several attempts to secure unanimity of agreement, but in view of the fact that certain representatives from other centres of the industry in India refused to advance from the position which they took up in Bombay in September on some of the vital issues, it was apparent that the only alternative to avoid a complete break with Lancashire was to enter into an agreement with them on behalf

of the Association which represented nearly 50 per cent. of the total looms and spindles installed in the country. The Chairman of the Association, therefore, came back to Bombay and placed the whole position and the terms which he proposed for an agreement to be entered into by the Association with the British Textile Mission before the Committee, and with their unanimous approval and consent, before a Special General Meeting of the Members of the Association on 27th October. The verdict of the General Meeting was in itself a vindication of the position which Mr. Mody had adopted throughout the negotiations in Bombay and at Simla, and his proposal for an agreement on behalf of the Association with the Lancashire Delegation was endorsed with only one dissenting voice. On the following day, the proposals approved by the general body were drawn up in the form of an agreement and signed by Mr. H. P. Mody on behalf of the Association and Sir William Clare Lees on behalf of the British Textile Mission.

The main features of the agreement were :

" (1) It was agreed that the Indian Cotton Textile Industry is entitled, for its progressive development, to a reasonable measure of protection against the imports of United Kingdom yarns and piecegoods. It was also agreed that under present conditions, owing to lower costs and other factors operating in foreign countries, the Industry required a higher level of protection against them than against the United Kingdom.

(2) As regards cotton piecegoods, it was agreed that if and when the revenue position of the country made it possible for the Government of India to remove the general surcharge on all imports imposed in October 1931, the Indian side would not make fresh proposals with regard to the duties applicable to the United Kingdom imports.

(3) In the matter of cotton yarns, the Indian side has agreed that so far as imports from the United Kingdom are concerned, the duty may be 5 per cent. *ad valorem* with a minimum specific duty of $1\frac{1}{4}$ annas per lb.

(4) So far as artificial silk piecegoods are concerned, the Indian side agreed that in the case of the United Kingdom the duties may be as follows :—

30 per cent. *ad valorem* or $2\frac{1}{2}$ annas per square yard for hundred per cent. artificial silk fabrics ; and

30 per cent. or 2 annas per square yard for mixture fabrics of cotton and artificial silk.

(5) In so far as the Empire and other overseas markets for piecegoods and yarns are concerned, it is agreed that any advantages which might be arranged for British goods should be extended to Indian goods, and that India, in markets in which she has no independent quota, should participate in any quota which might be allocated to the United Kingdom. In respect of overseas markets in which mills lack established connections, it is agreed that the Manchester Chamber of Commerce should use its good offices to bring about contacts between Indian manufacturers and British houses which are already established in those markets.

(6) In regard to raw cotton, the Indian side strongly emphasized the urgent necessity of further efforts being made in the United Kingdom to popularise and promote the use of the Indian raw material. They welcomed the undertaking that the British Textile Mission would be prepared to recommend effective action being taken and keep the Indian side regularly in touch with developments. It was

further agreed that other avenues of co-operation in this field should be explored in the interests of the Indian cotton grower.

(7) The understanding is limited in its duration to the period ending on 31st December 1935." (*Appendix* **30.**)

DISCUSSIONS BETWEEN GOVERNMENTAL DELEGATIONS—JAPAN AND INDIA.

Prior to their departure from India, the Lancashire Delegation also presented their case to the Government of India, but the negotiations between the official delegations of the Governments of India and Japan continued till the end of the year. It is understood that an agreement on all the outstanding points was arrived at early in January 1934. The agreement has not yet been made public, but it would appear that the following provisions have been incorporated :—

(1) A yearly quota not exceeding 400 million yards of Japanese cotton piecegoods in return for which Japan should purchase 1,500,000 bales of Indian raw cotton.

(2) A duty of 50 per cent. *ad valorem* or 5¼ annas per lb. in the case of Plain Grey piecegoods imported from Japan, and 50 per cent. *ad valorem* in the case of other cotton piecegoods.

(3) The quota allotted to be divided among the various categories in the following proportion :—

Plain greys ..	.. 45 per cent.
Bordered greys ..	.. 13 per cent.
Bleached	.. 8 per cent.
Coloured and others	.. 34 per cent.

with a variation of 20 per cent. in the case of Bordered grey and Bleached goods, and of 10 per cent. in the case of other goods.

(4) The treaty should remain in force until March 31st, 1937.

REDUCTION OF THE IMPORT DUTIES ON PIECEGOODS.

On the conclusion of the Indo-Japanese agreement, the Government of India issued a press *communique* on 8th January, reducing the duties on cotton piecegoods and yarn imported from foreign countries into India from 75 per cent. *ad valorem* or 6¾ annas per lb. in the case of Plain Grey goods to 50 per cent. or 5¼ annas per lb., and from 75 per cent. *ad valorem* to 50 per cent. *ad valorem* in the case of other goods. (*Appendix* **31.**)

TARIFF VALUATIONS UNDER THE INDIAN TARIFF ACT.

For purposes of record, the Indian Customs Tariff, Schedules II and III, appended to the Indian Tariff Act, VIII of 1894 (as in operation during the year 1934), showing the rates of customs duties levied on goods imported into and exported from British India, together with tariff values assigned to certain articles for the purpose of assessment of customs duties during the twelve months January to December 1934, are reproduced in full in *Appendix* **32.**

MILL HOLIDAYS AND PAY-DAYS FOR 1934.

The following mill holidays, which are in accordance with the provisions of the Indian Factories Act, have been fixed by the Committee for adoption by the Bombay members of the Association during the year 1934.

If, for any special reason, it is found necessary to close the mills on days other than those mentioned below, the Chief Inspector of Factories, Bombay, should be informed in accordance with Section 22 of the Indian Factories Act.

Month.	Date of Holiday.	Day of Week.	Festival.	Monthly Pay-day.	Day of Week.
January	1st	Monday	*New Year Day*	13th	Saturday.
	7th	SUNDAY			
	14th	Do.	*Makar Sankrant*		
	21st	Do.			
	28th	Do.			
February	4th	SUNDAY.		11th	Sunday.
	12th	Monday	*Mahashivratri*		
	18th	SUNDAY.			
	25th	Do.			
March	1st	Thursday	*Holi*	10th	Saturday.
	2nd	Friday			
	3rd	Saturday			
	11th	SUNDAY.			
	16th	Friday	*Gudi Padwa*		
	24th	Saturday	*Ramnavami*		
April	1st	SUNDAY.		14th	Saturday.
	8th	Do.			
	15th	Do.			
	22nd	Do.			
	29th	Do.			
May	6th	SUNDAY.		12th	Saturday.
	13th	Do.			
	20th	Do.			
	27th	Do.			
June	3rd	SUNDAY.		9th	Saturday.
	10th	Do.			
	17th	Do.			
	24th	Do.			
July	1st	SUNDAY.		14th	Saturday.
	8th	Do.			
	15th	Do.			
	22nd	Do.	*Ashadi Ekadashi*		
	29th	Do.			
August	5th	SUNDAY.		14th	Tuesday.
	15th	Wednesday	*Nag Panchami*		
	19th	SUNDAY.			
	24th	Friday	*Narli Purnima*		
September	1st	Saturday	*Gokul Ashtami*	11th	Tuesday.
	12th	Wednesday	*Ganesh Chaturthi*		
	17th	Monday	*Gowri Visarjan*		
	22nd	Saturday	*Anant Chaturdashi*		
	30th	SUNDAY.			
October	8th	Monday	*Sarva Pitra Amvasia*	13th	Saturday.
	17th	Wednesday	*Dasara*		
	21st	SUNDAY.			
	28th	Do.			
November	7th	Wednesday	*Dewali*	6th	Tuesday.
	8th	Thursday			
	9th	Friday			
	18th	SUNDAY.			
	25th	Do.			
December	2nd	SUNDAY.		8th	Saturday.
	9th	Do.			
	16th	Do.			
	23rd	Do.			

Any members desiring to make a change in the list of holidays or pay-days as enumerated in the above list should intimate the Association of their intention to do so at least ten days prior to the holiday or pay-day concerned. Modifications may be necessary to allow of holidays being given at half-yearly stocktaking.

THE MILLOWNERS' ASSOCIATION, BOMBAY.

Balance-sheet as at 31st December 1933.

LIABILITIES.	Rs.	a.	p.	Rs.	a.	p.	ASSETS.	Rs.	a.	p.	Rs.	a.	p.
For Imperial Bank of India (Overdraft) .. .. .. (Secured on hypothecation of Government Securities of the face value of Rs. 1,70,700 as per contra.)				36,330	6	7	Interest accrued on Association's Investment of General Fund upto 31st December 1933, but not received	4,571	13	0			
For Auditors' fees, Advertisement, Printing, Stationery, Electric Lights and Fans, Rent for Show-room at Victoria Terminus, etc., unpaid				1,593	0	0	Outstandings due	1,687	7	6	6,259	4	0
For subscription received in advance				16	10	0	Advance payments made on account of Books and Periodicals, Telephones, Salary of Clerk at Calcutta, and other sundry items				373	6	9
Amount appropriated for future propaganda and action for the promotion of the piecegoods and yarn trade of Member mills.				19,398	12	3	Advances to staff				1,060	0	0
Amount received in advance from Member Exhibitors towards the expenses of the Show-room at Victoria Terminus ..				6,914	14	6	ASSOCIATION'S INVESTMENTS AT COST:—						
Arbitration Deposits				480	0	0	Government 3½ per cent. Promissory Notes of 1854/55; 1865; and 1900/01; for Rs. 2,17,000	1,45,051	14	0			
ASSOCIATION'S GENERAL FUND—							Government 3½ per cent. Promissory Notes of 1947-50 for Rs. 33,100	31,776	0	0			
Balance as on 31st December 1932	1,84,073	4	3				Government 4 per cent. Bonds 1960/70 for Rs. 40,000 ..	37,600	0	0			
Add—Excess of Income over Expenditure in 1932	12,781	1	8				Government 5½ per cent. Promissory Notes 1938/40 for Rs. 35,600	37,813	0	0			
				1,96,854	5	11	(*Note.*—The present worth of the above securities is Rs. 2,88,062-2-0).				2,52,240	14	0
							CASH—						
							Cash in the Imperial Bank of India, Secretary's Account ..	881	6	0			
							Cash in hand	773	2	0	1,654	8	0
Total Rs. ..	..	..	..	2,61,588	1	3	Total Rs. ..	..	..	..	2,61,588	1	3

Examined and found correct.

A. F. FERGUSON & CO.,
Chartered Accountants,
AUDITORS.

T. MALONEY,
Secretary.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *dated the 9th February* 1934.

THE MILLOWNERS' ASSOCIATION, BOMBAY.

Income and Expenditure Account for the year ended 31st December 1933.

EXPENDITURE.	Rs. a. p.	Rs. a. p.
To Establishment	83,816 13 3	
Conveyance Allowance to Secretary	600 0 0	
Preparation of Monthly Import and Export Statistics for 1933	2,533 4 0	
Preparation of Statistics for the Bombay Cotton Mill Industry for 1932	500 0 0	
Office Rent	4,200 0 0	
Printing Statistical Returns, Mill Statement for 1933 and Annual Report for 1932, etc.	6,358 5 0	
Stationery	3,181 7 6	
Advertisements	126 8 0	
Books and Periodicals	811 11 6	
Auditors' Fees	200 0 0	
Telephones	510 13 3	
Electric Lights and Fans	470 14 0	
Law Charges	2,474 0 4	
Furniture and Fixtures	627 4 0	
Petty Charges, Sundry Expenses including Postage and Telegrams	2,705 6 0	
Association's Contribution to Provident Fund	3,817 8 0	
Membership Subscription to the International Federation of Master Cotton Spinners' and Manufacturers' Associations, The Textile Institute and the Royal Asiatic Society for 1933	3,063 1 3	
Passage money to Secretary	2,066 10 0	
	1,18,063 10 1	
ASSOCIATION'S CONTRIBUTIONS FOR THE YEAR TO :—		
	Rs. a. p.	
The Victoria Jubilee Technical Institute	1,500 0 0	
Sydenham College of Commerce and Economics	500 0 0	
The Police Comforts Fund	1,000 0 0	
Sir J. J. Hospital Nursing Association Fund	750 0 0	
Goculdas Tejpal Hospital Nursing Association Fund	200 0 0	
Bombay Textile and Engineering Association	400 0 0	
Textile Technical School	500 0 0	
Maharashtra High School	150 0 0	
King Edward Memorial Hospital Poor Box Fund	200 0 0	
	5,200 0 0	
		1,23,263 10 1
Balance being excess of Income over Expenditure transferred to Association's Balance-sheet		12,781 1 8
Total Rs.	....	1,36,044 11 9

INCOME.	Rs. a. p.	Rs. a. p.
By Subscriptions for the year ended 31st December 1933	1,15,792 8 0	
„ Miscellaneous Receipts	1,567 4 0	
„ Registration of Trade Numbers	2,883 0 0	
„ Interest on Investments of General Fund	12,677 5 9	
„ By Profit on conversion of Government Securities	3,124 10 0	
		1,36,044 11 9
Total Rs.	..	1,36,044 11 9

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *dated the 9th February*, 1934.

Examined and found correct.

A. F. FERGUSON & CO.,
Chartered Accountants,
AUDITORS.

T. MALONEY,
Secretary.

THE MILLOWNERS' ASSOCIATION PROVIDENT FUND.

Statement of Funds as at 31st December 1933.

RECEIPTS.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
By Amount of Funds as at 1st January 1933 ..				78,175	10	4			
„ Subscriptions Paid :—									
By Members of the Bombay Millowners' Association	3,817	8	0						
By Members of the Millowners' Mutual Insurance Association, Limited ..	1,122	8	0						
				4,940	0	0			
„ Contributions Paid :—									
By Bombay Millowners' Association ..	3,817	8	0						
By Millowners' Mutual Insurance Association, Limited	747	8	0						
				4,565	0	0			
„ Interest (including interest accrued to date Rs. 1,197-13-4)				3,860	2	3			
				91,540	12	7			
Less : Amount Transferred to the Suspense Account				4,580	15	11			
							86,959	12	8
„ Reserve : against Depreciation of Government Securities :—									
As per last account				250	8	5			
Add : Profit on sale of Government securities				1,496	5	9			
							1,746	14	2
„ Suspense Account							4,580	15	11
Total Rs. ..							93,287	10	9

EXPENDITURE.	Rs.	a.	p.	Rs.	a.	p.
To Expenses during the year				19	14	0
„ INVESTMENTS AT COST :—						
Government 3½ per cent. Promissory Notes 1842/43, 54/55/65, and 1900/01 for Rs. 26,200	17,496	8	0			
Government 3½ per cent. Bonds 1947/50 for Rs. 9,000	8,640	0	0			
Government 4 per cent. Loans 1860/70 for Rs. 52,000	49,246	4	0			
Government 5 per cent. War Bonds 1939/44, for Rs. 5,000	4,818	12	0			
Government 5½ per cent. Bonds 1938/40 for Rs. 6,300	6,678	0	0			
(*Note.*—The present worth of the above Securities is Rs. 93,426-4-0).	86,879	8	0			
„ Interest accrued and due on the above Securities ..	1,197	13	4			
„ Cash with the Imperial Bank of India in Current Account	5,190	7	5			
				93,267	12	9
Total Rs. ..				93,287	10	9

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *dated the 9th February* 1934.

Examined and found correct.

A. F. FERGUSON & CO.,
Chartered Accountants,
AUDITORS.

T. MALONEY,
Secretary.

Report for the Year 1933.

Section III.

CORRESPONDENCE.

APPENDICES 1—32.

APPENDIX 1.

EMPLOYERS ' FEDERATION OF INDIA.

Copy of letter dated 24th January 1933 from the Employers' Federation of India to the Association.

Subject :—THE EMPLOYERS' FEDERATION OF INDIA.

We send you herewith copies of a Note regarding meetings which took place in Calcutta on 3rd and 4th January 1933, to discuss the expediency of forming an Employers' Federation in India ; and we send you also copies of a speech made by Mr. J. S. Henderson at the annual meeting of the Associated Chambers of Commerce of India on 9th January in moving a resolution on the subject. These papers give a full statement from the historical standpoint, and they explain clearly the objects in view in constituting the Federation. It was arranged, at the meetings on 3rd and 4th January, that the first step to be taken was to submit for legal opinion a draft constitution which had been framed. Messrs. Orr, Dignam & Co., Calcutta, were accordingly consulted in the matter, and they have approved of the draft* Memorandum and Articles of Association of which copies accompany this letter.

2. Our immediate object, in addressing you, is to enquire whether your Association is prepared to become one of the original members of the proposed Federation : in the event of your answer being in the affirmative—and we venture to express the hope that it will—the name of the Association will be included in No. 3 of the Articles of Association as one of the first members. We think it desirable that we should make it clear that the Federation will be entirely non-political, and that it will be subordinate to no political party. It is the earnest hope of those who have been intimately associated with the negotiations which have led to the present position that no important industry in India will remain outside the Federation ; and the Articles have been drafted on a comprehensive basis with the express purpose of enabling every important industry to come in and to have its due share in shaping the policy of the Federation. It will be noted, from the papers sent herewith in connection with the meetings on 3rd and 4th January, that several of the important industries have already signified their willingness, subject to approval of the draft constitution, to become first members of the Federation.

3. As we have said above, we venture to hope that your Association will co-operate in a movement which will, we are satisfied, be to the advantage of the interests which the Federation seeks to represent. The movement is not a new one : on the contrary, as is fully explained in the papers sent herewith, it has been under consideration at different times throughout a period of many years. The need for the Federation has become more and more pronounced, and we foresee that it will be capable of doing work of great practical value to industry in India. While it is obviously necessary that in the first instance the initiative should be taken by the larger industries, it is hoped that in the ordinary course the Federation will also be in a position to lend its powerful aid to championing the cause of the smaller industries and promoting the development of a national industrial policy.

4. We trust that it will be possible for your Association to favour us with an early reply which you will perhaps be good enough to address to the Secretary, Bengal Chamber of Commerce, Calcutta, who will forward it to us.

NOTE REGARDING EMPLOYERS' FEDERATION.

Following on a meeting which took place on 30th December 1932, to discuss questions in connection with the proposed formation of an Employers' Federation for India, further

* Not printed.

discussions took place at meetings on 3rd and 4th January 1933. The meeting held on 30th December, was attended by the following gentlemen :—

THE HON'BLE MR. E. C. BENTHALL ..	President of the Bengal Chamber of Commerce, in the chair.
MR. F. W. A. CARPENTER	Acting Chairman, Indian Metallurgical Association.
MR. T. C. CRAWFORD	Chairman, Indian Tea Association.
DR. A. JARDINE	Chairman, Indian Engineering Association.
MR. W. MORGAN	Chairman, Indian Mining Association.
MR. J. SIME	Chairman, Indian Jute Mills Association.

The further discussions on 3rd and 4th January were attended by the above gentlemen and also by Mr. H. P. MODY, M.L.A., Chairman of the Millowners' Association, Bombay. Mr. J. S. HENDERSON, a member of the Committee of the Bengal Chamber of Commerce, attended the discussion on 4th January.

The discussions related in the first place to the expediency of establishing an Employers' Federation, and as a result there was no hesitation on the part of those present in agreeing that such a Federation was desirable. Their view was that in existing circumstances, and in particular in the circumstances likely to attend industry in India in the years to come, there should be an organized body of employers to voice the opinions of industrial employers in all matters affecting their interests. Recent years had seen definite advance in the organization of labour, and it was felt that whereas the Central Government was often inclined to regard matters from the standpoint of labour, this tendency implied an inclination to pay insufficient attention to the interests of industrial employers. This tendency was, it was felt, expressed in the report of the Lothian Committee on Federal Franchise, and in the Prime Minister's recent Communal Award, the representation accorded in these to labour being disproportionate in comparison with the representation of employers.

Another aspect of the situation which, it was thought, would call for the careful attention of an Employers' Federation related to labour legislation, and in regard to this special reference was made to the fact that at present it was left to bodies such as Chambers of Commerce to examine critically any labour measures instituted in the Legislatures. It was suggested in the course of the discussion that such measures were not primarily the concern of commercial interests and that, indeed, commercial interests were not always identical with those of industrial employers. Another matter which called for the special attention of a body such as the proposed Federation—and in regard to which the interests of employers might not be altogether consistent with those of commercial interests—was the question of tariffs ; but any clash of interests was not necessarily as severe as was sometimes imagined, and in matters relating to taxation the interests were very much the same. Income-tax and taxation of machinery, for instance, were certainly questions which should be carefully watched by a body on behalf of industrial employers.

Those present at the meetings were agreed that the present was a particularly favourable time for launching the scheme. The proposal had been under consideration for a number of years, having been initiated by the Millowners' Association as far back as in 1920. It had been revived on several occasions since then and had been under consideration, with probably more likelihood of success than on any occasion hitherto, for some months past. It had been noted that quite recently publicity had been given to the inauguration of a body under other auspices with aims similar to those of the proposed Federation ; and that in fact the constitution that was proposed some years ago for the Federation had been largely adopted in the newly formed body. The fact that this body had been floated did not in any way affect the proposal for the Employers' Federation and indeed there was no reason why this body should not be invited to join the Federation, when formed, as one of its members.

In these circumstances the meetings recorded (as indicated above) the view that steps should be taken without delay to inaugurate an Employers' Federation. The procedure to be adopted was thereafter discussed and settled. It was arranged that a draft constitution which had been framed by Sir E. C. Benthall should be examined in detail and that after approval by those present it should be submitted for legal opinion. Thereafter it would be referred for consideration to the various bodies represented at the discussions. With the exception of the Indian Metallurgical Association which had come into the discussions only recently all of these bodies had approved the principle of the Federation subject to detailed approval of the constitution, and the representatives of the Associations did not anticipate the likelihood that the Associations would now take exception to the draft constitution when it was officially submitted to them for consideration and approval Subject to such approval being received the proposal would then be to proceed forthwith with the registration of the Association with a view to its beginning to function with the least possible delay.

Having arrived at these conclusions those present at the meetings proceeded to discuss the draft constitution in detail and adjusted it in terms of the draft which is attached hereto and to which detailed reference in this note is therefore hardly necessary. Mention should, however, be made of several points which came up for special consideration, and in regard to which definite conclusions were agreed to.

The first of these related to the question of the approximate cost falling on the constituent members of the Federation. It was clear that this would depend on the cost of the secretariat. In this connection reference was made to the analogy of the Associated Chambers of Commerce of India. The Associated Chambers had no permanent secretary, the position being that the Chamber nominating the President of the Association for the year was appointed to conduct the secretarial work. The secretariat of the Chamber then carried on the work, and no expense was incurred on this account by the Association in regard to establishment charges. If a similar arrangement were adopted by the Federation the annual expenditure would naturally be very much less than if a permanent secretary were engaged. It was suggested that the work likely to fall on the Federation in the immediate future—particularly in the matter of labour legislation—would be so heavy that something in the nature of a special staff would be necessary. This might take the form either of a whole-time Secretary or of an additional assistant in the secretariat of the Association carrying out the work. It was appreciated that a definite decision on this point could not be come to at present.

Another question which was discussed in detail was the basis upon which members of the Federation should be entitled to vote. The meetings discussed the alternatives of imposing a maximum number of votes irrespective of the number of workpeople employed by a member, but after full discussion of the relevant considerations it was agreed that an arrangement on the following basis would be equitable from the different points of view :—

One vote for every			5,000	workpeople	up to 200,000
One	,,	,,	10,000	,,	from 200,000 to 300,000
One	,,	,,	20,000	,,	above 300,000

A further question which was discussed related to the definition of member of the Federation, and it was agreed that when the draft constitution was referred for legal opinion the Solicitors should be requested to provide that the employment of agricultural and domestic employees in the usual understanding of these terms would not render an employer or an Association eligible for membership.

The meetings also discussed the question of procedure in the Federation and they decided that the following might suitably be adopted as a method to govern the proceedings of the Federation :—

The Federation would in the ordinary course hold one meeting in the year, its annual meeting. At this meeting business would proceed on the basis of resolutions of which previous

notice had been given by the members, the resolutions being circulated to them for consideration prior to the meeting. A resolution might be disposed of in one or other of the following ways, namely, (*a*) it might be carried unanimously; (*b*) it might be carried *nem con*; (*c*) it might be carried by a majority; (*d*) it might be lost; (*e*) it might be withdrawn.

The resolutions of the Federation might be expected to be usually such as to call for submission to Government, either the Federal Government or a Provincial Government. A resolution coming under (*a*) above, that is to say a resolution adopted unanimously would *ipso facto* be a resolution of the Association and be forwarded by the President to the Government concerned. A resolution carried *nem con* might or might not, within the discretion of the President, be considered a resolution of the Association for submission to Government. The guiding factor would be the number of members refraining from voting. In the event of, say, only one member refraining from voting the President would ordinarily exercise his discretion in favour of forwarding the resolution to Government; but if only four or five members out of twelve or so present voted in favour of the resolution and the others refrained from voting the resolution would not be forwarded. A resolution carried only by a majority would not ordinarily be treated as a resolution of the Federation.

The above procedure would refer to the annual general meeting. In the course of the year, however, matters would continually come up for consideration and these would be dealt with by reference to the members by circular. The President would consider the replies received from the members to such references. There would be no difficulty in dealing with cases where the members were unanimous. If they were unanimous, except for one member, or two, the President would, according to the circumstances, the importance of the question, the particular interest of the objecting member in the subject-matter, and so on, either accept this very strong majority opinion and act upon it or possibly refer the matter back to the objecting member. The direction in which his discretion would be exercised would, really be determined by the relative importance of the subject and the extent to which the opinions received fell short of unanimity. In cases where there was a strong difference of opinion on a matter referred to the Federation by Government, the President would probably forward to Government copies of the individual opinions received from the constituent members with a covering letter explaining that in the circumstances it was not possible for them as such to offer a Federation opinion.

The meetings approved of a general basis of procedure as outlined above and they approved also of a proposal that the President and the three Deputy Presidents should be regarded as an informal Committee for the consideration of difficult points arising during the year in connection particularly with procedure or the necessity for any emergent action.

Sir E. C. Benthall suggested to the meetings that in view of the close identification of the Millowners' Association, Bombay, and its present Chairman with the initiation of the proposal for the Federation and the developments leading up to its formation, Mr. H. P. Mody, should be the first President of the Federation. This was unanimously agreed to. The appointment of the first Deputy Presidents was left for final settlement after it was possible to say definitely who would be the first members of the Association, but the feeling of the meeting was in favour of two of the Deputies being provided by the tea and the jute industries, on the assumption that the Associations representing these agreed to join the Federation.

MR. HENDERSON'S SPEECH AT THE ASSOCIATED CHAMBERS' ANNUAL MEETING ON THE JANUARY 1933.

Mr. J. S. HENDERSON (Bengal):—Mr. President and Gentlemen,—The resolution which I have much pleasure in moving on behalf of the Bengal Chamber reads as follows:—

"This Association welcomes the steps that have been taken to constitute a Federation of Employers' Associations in India, and desires to give the movement their cordial support."

The proposal which this resolution embodies is not a new one. It has been before the Associated Chambers of Commerce on several occasions during the last ten years, and as the subject must be more or less familiar to all, I need not do more than briefly recapitulate the past history of the proposal for the formation in India of an Employers' Federation.

The initial steps were taken in 1920 by the Millowners' Association, Bombay, and on their invitation a meeting was held in December, of representatives of the Associations and other bodies representing employers of labour in India. Following on that Conference, the Bombay Millowners' Association was asked by Government to consider the question of nominating representatives of employers to International Labour Conferences, and they asked the Indian Jute Mills' Association for any suggestions regarding the establishment of the necessary machinery for this purpose. The Jute Mills' Association in reply suggested that employers' organizations in India should co-operate to form a Federation of Employers and that the Millowners' Association should take the initial steps. At the meeting which was subsequently convened by the Millowners' Association and held in Bombay in December 1920, it was unanimously agreed that the formation of a Federation of Employers' Associations was desirable, and the general lines upon which it might be constituted were laid down. A small committee was appointed for the purpose of formulating a detailed constitution and rules, but the deaths of Mr. Rahimtullah Currimbhoy and Sir Vithalbhoy Thackersey removed the leading spirits of this Committee before any definite progress had been made.

In January 1921, about a month later, the Associated Chambers adopted the following resolution :—

"That this Association welcomes the steps that have been taken to constitute a Federation of Indian Industries and desires to assure the promoters of the movement that it is cordially supported by the Associated Chambers of Commerce of India and Ceylon."

Nothing further happened for the time being, for the reason already explained, but in January 1925, the Millowners' Association, Bombay, again took up the matter. They stated that they had realized the growing need for a more intimate union of Employers' Associations which would, among other things, permit of the interchange of ideas and views on broad questions of principle on which it would be manifestly available for employers to take concerted action, the submission of the joint views of all employers on proposals for legislation likely to affect the industries of India, closer co-operation between Employers' Associations, and the inauguration of a concerted policy in regard to Labour legislation.

The Association accordingly proposed, subject to adequate support being forthcoming from other bodies, to make another attempt to carry out the proposals initiated by Mr. Rahimtullah Currimbhoy in 1920. With this in view, they submitted certain tentative proposals to the Associated Chambers suggesting that the scheme should be discussed at a meeting of representatives of Employers' Associations in Bombay towards the end of February 1925. The Associated Chambers thereupon circulated the papers to their constituent Chambers. The meeting which it was proposed to hold in Bombay in February 1925, was subsequently postponed until later in the year, as a large number of Employers' Associations desired further time for the submission of their replies, and so far as is known, never in fact took place.

The next time when the subject was revived was in 1929. It was then brought up once again by the Millowners' Association which was anxious that a serious effort should be made to bring the Federation into existence. The matter was before the Associated Chambers but evidently it was not the universal opinion that the time was ripe for bringing the Federation into being.

It might be well to add that at the first meeting held in Bombay on 14th December 1920, the representatives of the following Associations, etc., agreed to the principle of the idea :—

The Bombay Millowners' Association.

The Indian Jute Mills' Association.

The Tata Iron and Steel Co., Ltd.

The Indian Engineering Association and Metallurgical Industries.

The Indian Mining Association.

Messrs. Binny & Co. (Madras), Ltd.

The Upper India Chamber of Commerce.

The Associated Chambers of Commerce.

That, then, is how matters stood up to within a very short time ago.

Sir, I think you will agree that the benefits which may reasonably be expected to accrue from an Indian Employers' Federation are more or less self-evident and call for little elaboration on my part. A Federation such as is now proposed would be able to deal with questions of enormous importance to the industries of India. Apart from representation on various International Bodies and the Legislatures, there are questions vitally affecting the interests of industries which the Federation could handle much better than any individual Association possibly could. There is a very large field of Labour Legislation, Taxation on Industries, Safeguarding Legislation, relations between Capital and Labour and the like which call for concerted action. In such matters there is a community of interests which makes it possible for the proposed Federation to express the view-point of industries as a whole. There may arise on occasion a conflict of interests but the Federation would take action only in such matters as those on which general agreement is possible. General political issues not connected with employers' interests would necessarily be banned from the consideration of the proposed new body ; if it were not to be so, I should not be lending my support to this resolution. We would possess in such a Federation an invaluable means of binding together interests which might otherwise find themselves opposed because of the antagonistic views and propaganda of other Federations and Associations and from ignorance of each other's needs. Again, in the New Constitution, Labour is to have substantial representation in the Legislatures. Parties are in future just as likely to find themselves at variance on such questions as Capital *versus* Labour as on political issues, and a Federation which combines European and Indian interests in opposition to the common enemy of communist measures can hardly fail to be useful.

Difficulty has been expressed by Government in the past in accepting the recommendations of Chambers of Commerce and other bodies, which were not employers of labour, when appointing delegates to International Conferences; but with a properly constituted Employers' Federation in being it would be difficult for its claim to recommendation to be ignored, if it were really representative of all the employers.

Lastly, it is possible in time that the Federation might obtain actual representation in the Legislatures (*vide* the representation of Industry in the Punjab) which might be an additional safeguard against communist ideas.

It is of course essential, in my opinion, that a body of this sort should be a really representative body, capable of properly representing every angle of employers' interests. It must in the first place obviously have the support of the larger industries, but it must not neglect the smaller employers, and so far as possible the same consideration should be given to their interests as to those of the larger ones. At the same time, in a country of such vast dimensions as India, where interests are so diverse, it would not be wise for a Federation to attempt to deal with every petty employer of labour, and it would, therefore, seem preferable that any Employers' Federation should so far as possible operate, in the same manner as the Associated Chambers of Commerce operates, through individual Associations. It is satisfactory to see that in addition to the long-established Employers' Associations such as the Jute Mills' Association and the Bombay Millowners' Association, new associations are also springing up. It is in my opinion most desirable that all these should meet on common ground, each playing their appropriately weighted part in the life of the organization without any exclusive tendencies.

I am certain that the foundation on which such a Federation would be laid, namely, the sure foundation of community of interests, should lead to success, and I feel sure that cotton millowner and coal miner, tea interests or jute interests, sugar manufacturers or engineers, Indian or European, will find a common ground which will make them a very powerful factor in the future life of the country.

In conclusion, Sir, I am glad to state that the proposed formation of an Employers' Federation for India is now taking active shape, and that at the discussions which have taken place at several meetings which have been held within the last few weeks in this connection, and at which the representatives of some of the leading Associations here, as well as the Chairman of the Millowners' Association, Bombay, have taken part, a considerable amount of progress has been made. In these negotiations the President of the Associated Chambers has played a most active and valuable part, and it is these negotiations which the Associated Chambers are asked to bless to-day.

Sir, I commend this resolution to the acceptance of the meeting.

Copy of letter No. 295/48, dated 10th February 1933, from the Association to the Bengal Chamber of Commerce, Calcutta.

I am directed to acknowledge the receipt of letter dated the 24th January 1933, over the signatures of Mr. H. P. Mody and Sir Edward Benthall on the above subject, and to state that my Association have much pleasure in agreeing to become one of the " original " members of the Federation.

APPENDIX 2.

STANDING ORDERS FOR OPERATIVES.

1. These Orders shall come into force as and from the 1st April 1934.
2. In these Orders, unless there is anything repugnant in the subject or context—
   (*a*) " Operatives " means all workpeople male or female employed in the mill and includes " Jobbers."
   (*b*) " The Company " means . . . .
   (*c*) " The Manager " means the Company's Manager or Acting Manager for the time being ; and
   (*d*) Masculine includes feminine.

3. The decision of the Manager upon any question arising out of, in connection with, or incidental to these Orders, shall be final subject however to appeal to the Managing Agents and without prejudice to any right of an operative aggrieved by his or their decision to resort to legal proceedings in a Court of Law.

4. The Mill will work each day for such number of hours (not ordinarily exceeding ten) as the Manager may from time to time fix in accordance with the Factories Act.

5. Notice of the time of beginning and ending work will be posted on the Board outside the Timekeeper's Office.

The present hours of work for adult operatives are as follows :—

7 a.m. to 12 noon.

12 noon to 1 p.m. (Recess).

1 p.m. to 6 p.m.

Provided that, with the approval of the Factory Inspector and the consent of the operatives or their representatives, these hours may be modified.

Operatives attending late are liable to be shut out and treated absent, but may be admitted on payment of a fine.

6. Each operative without exception will be provided with a departmental ticket showing his number, and on attendance each day shall deliver up the ticket at the place provided.

7. Any operative who after presenting his ticket is found absent from his proper place or places of work without leave or other sufficient excuse is liable to be treated as absent without leave. Any operative who desires to leave his work, except for a temporary purpose within the mill premises, must apply previously in accordance with Order 8.

8. Any operative who desires to obtain leave of absence must apply previously to the Head of his Department or any officer appointed by the Manager for the purpose, who, if he thinks fit may grant him leave for a period not exceeding two months. If the leave granted exceeds one day, the officer granting it shall keep a record of its grant and give the operative a written and signed certificate as to the period of leave granted to him. In the event of an operative taking leave in excess of the period granted, he shall lose all his rights to reinstatement, unless he has previously secured written permission to extend the leave originally granted and returns to work on the first working day following the period covered by any such extension, or unless on his return to work he gives a satisfactory explanation for his omission to apply for such an extension and the extension is retrospectively sanctioned.

9. Operatives will be classed as (1) Probationary and (2) Permanent. A probationary operative is one who is provisionally engaged for the first time on a particular post for a period of two months during which he may be discharged or may leave at any time without notice. At the end of two months, if not discharged, a Probationary operative becomes permanent.

10. No operative shall enter or leave the mill premises except by the gate appointed for the purpose.

11. All male operatives are liable on leaving the mill premises to be searched by the gateman, and all female operatives are liable to be detained by the gateman for search by the female searcher, if acting without malice he suspects that any operative so detained or searched has wrongful possession of property belonging to the company.

12. Before the beginning of each month a notice will be posted outside the Timekeeper's Office and in the mill stating (*a*) the days on which the mill will be closed during the following month, and (*b*) the date or dates on which wages will be paid.

13. Wages will be calculated to the nearest pie and the percentage allowance paid for the high cost of living shall be calculated on this amount including annas and pies, but no payment of pies shall be made. If the last figure of this calculation is five pies or less, it shall be neglected ; if the last figure of this calculation amounts to six or more, the annas column will be increased to the next higher figure.

14. (*a*) The Company may, at any time or times, in the event of a fire, catastrophe, breakdown of machinery or stoppage of the power supply, epidemic or other cause, whether of a like nature or not, beyond the control of the Company, stop any machine or machines or department or departments, wholly or partially for any period or periods, without notice and without compensation in lieu of notice.

(*b*) The Company may, at any time or times, in the event of shortage of orders or for any other trade reason, stop any machine or machines, or department or departments, wholly or partially, for a period not exceeding three consecutive days in any one week and not exceeding twelve days in the aggregate (excluding statutory holidays) in any one

calendar month without notice and without compensation in lieu of notice. If an employee is played off under this rule for a period of twelve days in the aggregate in any one calendar month, he may leave the Company's service on intimation of his intention to do so without any further notice.

Any employee played off is not to be considered as dismissed from service, but as temporarily unemployed, and will not be entitled to wages during such unemployment except to the extent mentioned in Order 15. Every such employee will be given the first chance of work on resumption of normal working.

15. In the event of a stoppage of any machine or department under Order 14 during working hours, the operatives affected shall be informed, as soon as practicable, when work will be resumed and whether they are to remain or leave the mill. The period of detention in the mill shall not ordinarily exceed one hour after the commencement of the stoppage. If the period of detention does not exceed one hour, operatives so detained shall not be paid for the period of detention. If the period of detention in the mill exceeds one hour, operatives so detained shall be entitled to receive wages for the whole of the time during which they are detained in the mill as a result of the stoppage. In the case of piece-workers, the average daily earnings for the previous month shall be taken to be wages for ten hours.

16. The Company may, in the event of a strike affecting either wholly, or partially, any one or more department or departments of the mill, close down, either wholly or partially, such department or departments, and any other department or departments affected by such closing down, and for any period or periods, and without notice or payment of compensation in lieu of notice to the operatives employed in such department or departments.

17. The service of any operative may be terminated by fourteen days' notice or by payment of 13 days' wages in lieu of notice. If he draws wages on a piece-rate basis the 13 days' wages shall be computed on the average daily earnings of such operative for the previous calendar month.

18. Any operative desirous of leaving the Company's service shall give 14 days' notice to the Head of the Department concerned. The wages due to such an operative must, if possible, be paid on the day the notice expires and in any case within 3 days after the expiry of the notice. If any permanent operative leaves without notice, he shall be liable to forfeit by way of liquidated damages at the discretion of the Manager the whole or part of the wages due to him for the 14 days immediately prior to his so leaving, provided that no such order of forfeiture shall be passed without giving the operative an opportunity of being heard, if he is present or his attendance can be procured without undue difficulty.

19. Any wages due to an operative but not paid on account of their being unclaimed will be paid by the Company at any time on their being claimed by the operative or his legal representatives, subject to the operative being sufficiently identified.

20. Any operative who is adjudged by the Manager on examination of the man, if present, and of the facts to be guilty of misconduct is liable to be summarily dismissed without notice, or, at the Manager's discretion to be fined.

The following acts or omissions, will be treated as misconduct, namely :—

(*a*) Wilful insubordination or disobedience whether alone or in combination with another or others to any lawful and reasonable order of a superior or of the Manager ;

(*b*) striking work either singly or with other operatives without giving 14 days' previous notice ;

(*c*) inciting whilst on the premises any operative to strike work without giving 14 days' previous notice ;

(*d*) habitual breach of any rules for the maintenance and running of any department and maintaining its cleanliness;

(*e*) theft, fraud or dishonesty in connection with the Company's business or property; and

(*f*) taking bribes from or giving bribes to any other operative or person employed in the mill or from or to any other person having dealings with the Company as a motive or reward for doing or omitting to do any act, the performance or omission whereof would be prejudicial to the interests of the Company.

21. Operatives will ordinarily be fined after being heard (but the acts on being repeated or in any gross case may be treated as misconduct under Order 20) for any of the following offences, namely:—

(*a*) absence without leave for more than three days without sufficient cause;

(*b*) negligence in work or neglect of work;

(*c*) smoking on the mill premises except in places where smoking is permitted;

(*d*) entering or leaving or attempting to enter or leave the mill premises except by the gate provided for that purpose;

(*e*) habitual late attendance;

(*f*) absence without leave or without other sufficient excuse from appointed work in the mill;

(*g*) quarrelling or behaving in a noisy or obnovious manner or doing anything likely to cause a breach of the peace; and

(*gA*) breach of any rules for the maintenance and running of any department and maintaining its cleanliness.

All fines imposed under this Order will be credited to a Welfare Fund and utilized for such benefit or benefits to the operatives as the Company may determine.

No fine shall be inflicted by an officer lower than the Head of the Department in which the operative fined is employed.

22. The order and the reasons for fine or dismissal of any operative shall be in writing and shall be dated and signed in the case of a fine by the Head of the Department concerned, and in case of dismissal by the Manager, and shall, in the event of a fine, state the amount. A copy of such order should, in the case of a dismissal, be supplied to the operative concerned, unless it is impracticable to do so, and in the case of a fine, should be supplied if demanded by the operative concerned. Any operative aggrieved by any such order of the Head of a Department can appeal to the Manager, and any order of the latter is appealable to the Managing Agents under the provisions of Order 3.

23. The Company shall not be entitled to debit a weaver's wages with the cost of cloth damaged by his negligence, unless he elects to take it over on those terms. Otherwise the Company may deduct from his wages an amount corresponding to the estimated loss caused to it by such negligence, provided that, if the proposed deduction exceeds the sum of Rs. 5 or the weaver disputes the damage being due to his negligence, the deduction shall not be made by an officer of the Company lower in rank than an Assistant Weaving Master. If the latter officer directs a deduction of Rs. 5 or over, and the weaver disputes his liability to pay the same, there shall be a joint examination of the damaged cloth by such officer of the Company as the Manager appoints and a representative of the weaver who may be either an employee of the Company or an official of a registered Trade Union recognized by the

Millowners' Association, Bombay. If they agree in their decision, the Manager shall accept their decision. If they disagree and there is no independent person to whom the Manager and the weaver's representative agree to refer the dispute, the Manager shall decide what amount (if any) shall be deducted from the weaver's wages.

24. Each Overseer, Jobber or Mucadum will be personally held responsible for the proper and faithful observance of the special rules made under the Factories Act and posted in the mill, particularly regarding the employment and working of women and children under him.

25. A copy of these Orders or of the Orders as altered under Rule 26 in the vernacular will be read to each operative when engaged, and he shall accept work at the mill on the understanding that he agrees to abide by them.

26. Except to the extent of making by-laws or rules, not inconsistent with these Standing Orders for the maintenance or running of any departments, maintaining cleanliness or other similar matters of internal administration, the Company will not rescind, add to or otherwise alter these Standing Orders without the previous written consent of the Millowners' Association, Bombay.

27. Notwithstanding anything to the contrary contained in these Standing Orders, it shall be lawful for the Company by a resolution of its Board of Directors that circumstances require or justify that such action shall be taken and with the previous written consent of the Millowners' Association, Bombay, and after giving not less than fourteen days' notice to its operatives of its intention to do so, to substitute for the then existing system of employment of its labour a system of day to day employment. Upon the introduction of a system of day to day employment, such of these Standing Orders as are inconsistent with a system of day to day employment shall cease to apply, and the employment of an operative shall be determinable by either the Company or the operative at twenty-four hours' notice.

Agents.

APPENDIX 3.

AMENDMENT OF ASSOCIATION'S ARBITRATION RULES.

Copy of letter No. 1695/119, *dated* 16*th November* 1933, *from the Association to Messrs. Craigie, Blunt and Caroe.*

Subject :—ASSOCIATION'S ARBITRATION RULES FOR INDIAN PIECEGOODS—PANEL OF ARBITRATORS AND UMPIRES.

Certain difficulties have arisen in regard to the working of the Association's Arbitration Rules. The trouble is that we have sometimes been faced with great difficulty as regards the appointment of an umpire. Rule 4 lays down that "The Committee shall also select triennially from the panel of arbitrators selected in accordance with Rule 3, a panel of six persons to act as Unpires." The Umpires' panel, therefore, consists of persons who are already members of the Arbitrators' panel. It often happens that two members of the Umpires' panel act as arbitrators in a dispute. This reduces the available number of umpires to 4. One of these four may be out of the country and perhaps two others not available at particular times. I should therefore like to extend the size of the Umpires' panel to at least 10 so as to widen the field of selection. To do this, it would appear necessary to alter the rule,

which definitely says that the Umpires' panel shall consist of six members. It is not clear from the rules as to how alterations are to be effected, but it is a fact that the existing rules were approved at a general meeting of members of the Association. Would a general meeting of members be necessary before the rules could be altered in the manner above described, or could an alteration be made by circularizing members or by a special resolution of the Committee of the Association.

In this connection, I may draw your attention to Rule 105 of the Association's Rules and Regulations, but no such provision appears to have been inserted in the Association's Arbitration Rules.

Copy of letter dated the 17th November 1933 from Messrs. Craigie, Blunt & Caroe to the Association.

Subject :—ARBITRATION RULES—PANEL OF ARBITRATORS AND UMPIRES.

We beg to acknowledge the receipt of your letter No. 1695/119 of the 16th instant and the accompaniment thereto.

The object of your letter is to elicit our opinion as to the manner in which the Rules for Arbitration on Indian Piecegoods can be altered, that is to say, whether by a Resolution of the Members, or by a Resolution of the Committee of the Association.

The answer to this question is, in our opinion, by a Resolution of the Committee, and for the following reasons.

The Rules and Regulations of the Association are in fact the constitution of the Association which cannot be altered except by a Resolution of the Members of the Association passed in accordance with Rule 105.

One of the objects of the Association is to arbitrate in the settlement of disputes arising out of transactions in piecegoods between parties willing, or agreeing, to submit to arbitration in accordance with the Arbitration Rules of the Association.

To give effect to this object it is necessary to frame Arbitration Rules. The framing of Arbitration Rules is therefore part of the business or affairs of the Association.

The management of the affairs of the Association is entrusted by Rule 41 of the Rules and Regulations of the Association to the Committee.

The framing of Arbitration Rules and the subsequent alteration, modification or variation thereof, is, therefore, within the scope of the Committee's power of management under Rule 41 of the Rules and Regulations of the Association.

The same remarks would apply to the Rules for the Registration of Trade Marks and Trade Numbers which are framed to give effect to the declared objects of the Association to encourage friendly feeling and unanimity amongst millowners, and to secure good relations between members of the Association.

The policy of submitting these latter Rules to a General Meeting of the Members of the Association for their approval and adoption is unquestionably a sound one, but the Rules could, in our opinion, have been made operative by a Resolution of the Committee. Otherwise a Rule corresponding to Rule 105 of the Rules and Regulations of the Association would have been found in the Arbitration Rules, and in the Rules for the Registration of Trade Marks and Trade Numbers.

Copy of Circular No. 2015/119, dated the 18th December 1933, to all members of the Association.

Subject:—AMENDMENT OF THE ASSOCIATION'S RULES FOR ARBITRATION ON INDIAN PIECEGOODS—INCREASE IN THE NUMBER OF UMPIRES.

I am directed to inform you that, in response to several requests received by this Association, the Committee have amended Rule 4 of the Association's Arbitration Rules, raising the number of Umpires provided thereunder from 6 to 10. I give below for your information the names of Umpires included in the reconstituted panel, the last-mentioned four being additions made as a result of the amendments approved by the Committee :—

1. Mr. F. Stones, O.B.E.,
2. Mr. S. D. Saklatvala,
3. Mr. Devidas Madhowji Thackersey,
4. Sir Munmohandas Ramji, Kt.
5. Mr. Lalji Naranji,
6. Mr. T. V. Baddeley,
7. Mr. A. Pether,
8. Mr. Vithaldas Damodar Govindjee,
9. Mr. Devji Damodar, and
10. Mr. Vaman Shridhar Apte.

APPENDIX 4.

ADDITIONAL GENERAL TAX LEVIED ON MILLS BY THE CHIEF PRESIDENCY MAGISTRATE.

ORDER OF CHIEF PRESIDENCY MAGISTRATE.

(1) "Whereas under the provisions of clause (*a*) of sub-section 1 of Section 45 of the City of Bombay Police Act, 1902 (Bombay Act 4 of 1902), I. H. P. Dastur, Esqr., Chief Presidency Magistrate, Bombay, have determined that a total sum of Rs. 7,54,710 be awarded as compensation to claimants for riot compensation in the proportion mentioned in each award, I do hereby, under the provisions of clause (*b*) of the said sub-section and in supersession of my order dated the 21st November 1930, require the Municipal Commissioner for the City of Bombay to recover the said amount of Rs. 7,54,710 by an addition to the general tax, which shall be imposed and levied in the following wards :—

"B", "C" and "D" (excepting Gamdevi, Chaupatti, Walkeshwar, Malabar Hill and Nepean Sea Road sub-sections), "E" (excepting Gowalia Tank Road, Pedder Road and Mahalaxmi sub-sections), "F" and "G".

2. Under the provisions of sub-section (2) of the said section, I hereby order that the following persons be exempted from liability to pay any portion of the compensation to the extent hereinafter specified.

(1) All persons who between the 1st February 1929 and the 31st May 1929 were owning, holding or managing (a) schools, colleges and other educational and philanthropic institutions, in respect of these institutions only; (b) hospitals, private and public, in respect of these institutions only; (c) libraries, in respect of these institutions only; (d) temples, fire-temples,

mosques, churches, chapels, synagogues and other places of worship, in respect of these institutions only; (e) buildings or land in the City, in respect of which no general tax is levied under the provisions of section 143 of the City of Bombay Municipal Act, 1888 (Bombay Act III of 1888), in respect of such buildings or lands only.

(2) All persons who between the 1st February 1929 and the 31st May 1929 were (a) Justices of the Peace for the Town and Island of Bombay, (b) title-holders from the Government, (c) Government or Municipal servants, (d) neither Hindus nor Mahomedans provided that this exemption shall not apply to corporate bodies and (e) temporary Honorary Magistrates.

(3) All persons who were awarded compensation in these claims.

Note :—The onus of proving to the satisfaction of the Municipal Commissioner or to the satisfaction of any officer he may appoint in this behalf, a claim for exemption under the foregoing order shall be on the person making such claim. Provided that no claim for exemption shall be entertained unless claim is made within a period of 30 days of the first demand for payment of the addition to the general tax.

Dated this 29*th day of July* 1932.

Copy of letter No. 104/203, *dated the* 16*th January* 1933, *from the Association to the Secretary to the Government of Bombay, Home Department.*

Subject :—BOMBAY COMMUNAL RIOTS, 1929.

I have the honour under the instructions of the Committee of this Association to address you with regard to the levy which has been made by the Chief Presidency Magistrate in connection with the riots of 1929 and 1930. The considerations urged in this representation are also intended to apply to the further levy which is anticipated in connection with the riots of 1932.

2. A number of Joint Stock Companies, members of this Association, have been assessed by the Assessor and Collector of Municipal Taxes in respect of the levy of an addition to the General Tax to meet the compensation awarded by the Chief Presidency Magistrate for loss and damage caused during the communal riots of 1929 and 1930.

3. The assessments in each case are directed against the mill property owned by these companies.

4. The assessments are made in pursuance of an Order of the Chief Presidency Magistrate passed on the 29th July 1932.

5. By the terms of the Order certain persons are exempted from liability to pay any portion of the compensation, but corporate bodies are specifically excluded from such exemption, with the result that Joint Stock Companies owning mills situate within the Wards within which the addition to the General Tax is directed to be levied are liable to contribute to the compensation awarded.

6. My Committee are of the opinion that it is definitely unfair and inequitable, in awarding compensation for damage caused through riots resulting from purely communal differences between the Hindu and Mahomedan communities, to require that any portion of the compensation shall be levied from a Joint Stock Company which is in no sense communal and was in no way responsible for the riots, but which has the misfortune to own property in the area in which the riots occurred.

7. I am accordingly directed by my Committee to request that Government may be pleased to exempt all Joint Stock Companies, and in particular companies which are members

of this Association, from liability to contribute to the compensation awarded by the Chief Presidency Magistrate in respect of the riots in 1929 and 1930, and that in considering this request Government will give due consideration to the following facts.

8. The addition to the General Tax is in effect a punitive tax imposed upon the owner of an immovable property. In the ordinary course the owner of the property would pass on the liability to the occupier of the property, his tenant.

9. The liability cannot so be avoided by owners of mill properties, who themselves occupy their properties.

10. Presumably the object of the tax is to compensate as far as possible such persons or bodies of persons as have suffered from the riots by levying contributions from those directly responsible for the riots.

11. It cannot, my Committee submit, be suggested that a corporate and non-communal body, such as a mill-owning company, was in any way responsible for the riots in question. On the other hand, it can be asserted with complete confidence that indirectly the loss sustained by the Mill Companies as a result of the riots far exceeded the loss sustained by any other members of the general community. My Committee, therefore, submit that it is illogical and inequitable that a body of persons who were not responsible for the riots and have actually suffered damage, though indirectly, from the riots, should be required to contribute to the compensation awarded to persons who have suffered direct damage from the same cause.

12. My Committee submit that all persons (other than Hindus and Mahomedans) and corporations, who can prove that they have suffered indirectly loss or damage as a result of the riots in 1929 and 1930, should be exempted from liability to contribute to the compensation awarded.

13. My Committee find from the Order of the Chief Presidency Magistrate that certain areas in the city have been excluded from the imposition of the tax. Presumably this exclusion results from the opinion of the Chief Presidency Magistrate that those areas in which riots did not occur, although occupied by members of the Hindu and Mahomedan communities, should not be required to contribute to the damage caused to property in the areas in which the riots did occur. My Committee venture to suggest that an opinion so based is misconceived. My Committee are unable to suggest any good reason why a member of the Hindu or Mahomedan community, wherever resident, should not be made responsible for the wanton acts and outrages of other members of his community wherever committed.

14. My Committee suggest for the consideration of Government that there is no justice or equity in differentiating between corporations in different parts of the city. My Committee submit that if corporations, although not responsible for the riots, are to be subjected to the tax, then all corporations in the city, wherever resident, should be so subjected.

15. My Committee, however, repeat that liability for compensation for damage resulting from communal riots should be confined to the members of the communities concerned, wherever they may reside in the City, thereby making every member of each community responsible for every other member thereof. Such action cannot justly cause any resentment, whereas any differentiation between areas and between members of the offending communities by residence and in subjecting corporations which are non-communal to the tax has caused and must always cause keen resentment and ill-feeling.

16. My Committee would further suggest for the consideration of Government that owing to the continued bad trade and the consequent depressed condition of the Textile Industry, that industry is really not in a position to bear the heavy burden imposed by the tax. The losses consequent upon bad trade have been heavily aggravated by the losses resulting to the industry from the riots in question. During the riots it was only with the greatest difficulty that the mills were kept working. The mills were-short handed owing to the absence of the operatives, and during the period of the Curfew Order the mills were

obliged to work shorter hours, while to keep their operatives contented, the mills paid full wages. The mills are now called upon to pay heavy compensation for a state of affairs for which they were in no way responsible.

17. For all the above reasons, my Committee urge with all the emphasis at their command that Government will be pleased to direct that all Joint Stock Companies be exempted from payment of the additional tax levied by the Municipal Corporation to meet the compensation awarded by the Chief Presidency Magistrate.

18. There is one further point which my Committee desire to place before Government for their consideration in connection with future investigations of claims by the Chief Presidency Magistrate resulting from damage caused by rioting.

19. As Government is no doubt aware it is possible for an owner of property to insure his property against loss or damage resulting from riots and civil commotion. The present practice of the Insurance Companies in Bombay is to require their insured whose claims under such insurance they pay, to agree, as a condition of payment of the claim, to lodge a claim with the Chief Presidency Magistrate for compensation for the damage sustained. If the claim is allowed, the amount forms part of the total compensation subsequently awarded. Where the claim is eventually paid, the money goes to the Insurance Company which accordingly suffers no loss under its insurance, except that of interest for the period from the date of payment of the claim to the insured, to the date of the receipt of the compensation. This loss of interest is probably more than met by the insurance premium. If the insured by reason of residence or otherwise subsequently becomes liable to contribute to the total compensation awarded, such compensation has been increased by the amount of his claim and his contribution to the compensation is proportionately increased.

20. My Committee would suggest for the consideration of Government that in future Government may give directions to the Chief Presidency Magistrate that when investigating claims to compensation for damage by riots or civil commotion, the claimant shall be asked whether he is insured against such risks and and if the answer is in the affirmative, the claim shall *ipso facto* be disallowed.

21. Such action may result, in the opinion of my Committee, in the total compensation awarded being considerably reduced, and is an action therefore which my Committee consider that Government should take.

22. Moreover, my Committee assume that the object of the levy of the tax is to compensate innocent parties who have actually suffered damage from the riots, and that it is not intended to compensate a party who has already been compensated by his Insurance Company, nor to compensate the Insurance Company which accepted the risk for a consideration, namely, the premium paid to it by the insured.

Copy of letter No. 1651/3-D, *dated the 27th January* 1933, *from the Secretary to the Government of Bombay, Home Department, to the Association.*

Subject :—BOMBAY RIOTS OF 1929 AND 1930—EXEMPTION FROM PAYMENT OF COMPENSATION AWARDED BY THE CHIEF PRESIDENCY MAGISTRATE, BOMBAY.

I am directed to refer to your letter No. 104/203, dated the 16th January 1933, in which it is requested that all Joint Stock Companies and particularly those companies which are the members of the Millowners' Association may be exempted from the payment of the additional general tax directed to be levied in certain Municipal wards by the Chief Presidency Magistrate, Bombay, to meet the compensation awarded by him to sufferers in the riots of 1929 and 1930, and to say that it has been forwarded to the Chief Presidency Magistrate, Bombay, for disposal, as desired in your letter No. 103/203, dated the 16th January 1933.

Copy of letter No. 986/51, *dated the 8th February* 1933, *from the Chief Presidency Magistrate and Revenue Judge, Bombay, to the Association.*

Subject :—BOMBAY COMMUNAL RIOTS, 1929—EXEMPTION FROM PAYMENT OF COMPENSATION AWARDED BY THE CHIEF PRESIDENCY MAGISTRATE, BOMBAY.

With reference to Home Department letter No. 1651/3-D, dated the 27th January 1933, on the subject noted above, addressed to you by the Secretary to the Government of Bombay, Home Department, Bombay, I have the honour to say that I regret I cannot exempt any of the Mill Companies from liability for payment of the amount of compensation.

APPENDIX 5.

POWER COSTS.

Copy of letter No. 172/41, *dated the 26th January* 1933, *from the Association to Messrs. Tata Hydro-Electric Agencies, Ltd.*

I am directed by my Committee to address you on the question of the rates for the supply of electric power to the cotton mills of Bombay by the Hydro-Electric Companies under your control. You will remember the protracted negotiations which took place between your companies and this Association regarding the rates and various other matters connected with the contracts which had existed between individual mills and your Companies prior to 1930. During the period covered by these negotiations, individual mills had almost without exception drawn the attention of my Association to the very onerous rates which were being charged for hydro-electric power, and many were of the opinion that these rates far exceeded the cost of generating the same amount of power by other means. Subsequent investigations made by a special sub-committee of the Association appeared to demonstrate the accuracy of the general contention that mills were being charged for electric power a price very much higher than the cost of power generation by steam-turbines. The sub-committee with the aid of its technical advisers worked out the cost of power generation for various K.W. loads and their conclusions were set forth in a pamphlet issued by the Association in 1929.

The chief weakness of the case of many mills during these negotiations was that they were under definite contractual obligations for varying periods with the Hydro-Electric Companies, and this, combined with the fact that they were not in a financial position, owing to severe trade depression, to install their own power plants, prevented them from switching over to power, which was admittedly cheaper. The eventual outcome of the negotiations which took place was that the Committee of the Association on the 1st February 1930, informed you that they had decided to recommend the acceptance of the T-1 tariff rates to its members, and it is understood that during February 1930 and in the months following, most of the mills agreed to enter into new contracts with you at the rates agreed upon. These rates were calculated, in the case of large units, to bring about a definite saving to the mills concerned ; but in the case of smaller units, the saving was inappreciable. The term of the new contracts varied according to the length of the unexpired portion of the contracts which previously bound the mills, but was generally from 8 to 15 years.

My Committee appreciated the spirit which prompted the Hydro-Electric Companies to grant the price concessions which they did, and which brought to a happy conclusion a long-drawn controversy. Since 1930, however, owing to circumstances over which the industry has had no control, the financial position of the cotton mills in Bombay has still further deteriorated, and my Committee have been driven to approach you once again with the object of obtaining some concession in the price of electric power supplied under the existing contracts, in order to assist the industry to tide over successfully the difficult period

which lies ahead of it during the next few years. The grounds on which this request is put forward are set forth below :—

1. The industry is in an admittedly difficult financial position ; it has to face very severe competition in the home market from Japan, and it will certainly not be able to meet it unless, apart from any measure of protection, its costs of production are brought down materially. Every possible means of bringing down production costs is being explored, and a great deal has been done in recent years, as may be seen from the facts and figures supplied to the Tariff Board. The power costs of a mill constitute a very considerable item in the cost of manufacture, and a reduction in the price of power would be of material assistance to the industry.

2. The discrepancy between the cost of hydro-electric power and the cost of generating power by other means, which existed in 1928-29, has, if anything, been further widened. The Association has always maintained that the T-1 rates agreed to were higher than the rates at which power could be generated by other means in 1930 ; but even if it were conceded that they were equivalent, it has to be pointed out that the price of coal delivered at the mills has since fallen from Rs. 20 to Rs. 15 per ton, and of fuel oil from Rs. 36 to Rs. 30 per ton. The net effect of these reductions in fuel costs would, of course, vary with the size of the power unit required for any particular mill, but it could hardly be less than 10 per cent. in the case of oil fuel and more than that figure in the case of coal. In this connection, the figures of two mills, both of the same size and under the same agency, are instructive. The power bill in the case of the one under contract with your companies came to Rs. 1,17,057 in 1931, and in the case of the other, which generates its own power, the cost came to Rs. 73,770. Even after all due allowances have been made, the disparity between the two costs is very striking.

3. The price charged for electric power by the Hydro-Electric Companies compares very unfavourably with the cost at which power is obtained by mills in other parts of India. In view of the competition which the industry in Bombay is experiencing from other centres, this is a matter of special concern to Bombay mills.

4. The question as to the future trend of power generation costs was referred to in the Power Costs Pamphlet issued by the Association in 1929. The Association's engineers then maintained that there was every likelihood of a decline in the cost of power generation in the future. In reply to that statement, Messrs. Tata Sons, Ltd., stated that the argument advanced failed to carry conviction, because it was unsupported by evidence. The history of fuel prices supplies the evidence and also furnishes a reason among others for our request for a reduction in the present scale of charges.

5. The difficulties of the industry have been admitted by the Government of India inasmuch as additional protection has been given to it since our last negotiations, in order to assist it in tiding over its difficulties, and by the Bombay Municipality, who have, as a result of a recent arbitration award, agreed to a substantial deduction from the "normal" assessment of mills as a set off-against trade depression.

My Committee trust that, in view of the serious position of the industry, the Boards of your various companies will earnestly consider this request, and will see their way to give some relief to the industry and help it to tide over a very difficult period. Any such action on their part, I need not stress, would be greatly appreciated, and would be calculated to enable several mills which are thinking of closing down, to carry on.

Copy of letter No. BH 23/33, dated the 27th January 1933, from Messrs. Tata Hydro-Electric Agencies, Ltd., to the Association.

I beg to acknowledge receipt of your No. 172/41 of 26th January in the matter of rates for supply of electric power to the cotton mills of Bombay.

Your memorial will be circulated to the Directors of the Hydro-Electric Companies and will be subsequently considered at a Joint Board Meeting to be called for that purpose during the month of February.

Copy of letter No. BH 37/33, dated the 17th February 1933, from Messrs. Tata Hydro-Electric Agencies, Ltd., to the Association.

We are referring to your No. 172/41 of 1933 of the 26th January, acknowledged by our No. BH 23/33 of the 27th January, which presents your case for some measure of relief to the textile industry of Bombay to help it to tide over a very difficult period.

Your request has now been considered by the Boards of the Hydro Companies under our management and we are directed by them to reply as follows :—

The long-drawn controversy which, you state, was brought to a happy conclusion in February 1930, was not terminated as a result of any general agreement respecting power costs. The subject is controversial, even among power engineers, and the Hydro Boards feel that no useful purpose is served by re-opening that discussion at this date.

Since, however, your letter under reply draws comparisons between our charges and thermal costs in Bombay, as well as comparisons with respect to power costs in other parts of India, the Hydro Boards feel it incumbent on them to say something in reply. They therefore now desire, even though briefly, to refer to the specific grounds on which your representation has been put forward.

(1) The financial position and the severe competition is admitted, and it is agreed that production costs must be materially reduced ; but while the cost of power is one of the items making up the total production cost of textiles, it by no means constitutes one of the dominating factors. It, in fact, represents on an average about 10% of the total cost of manufacture, or about 5% of the total cost of the finished article.

(2) It is readily admitted that both machinery costs and fuel costs have fallen since 1930, although not perhaps to the extent you mention. It is notorious that both machinery and fuel are now being sold at near or below cost by the various manufacturing and producing companies. Such a condition cannot indefinitely continue. The weaker companies will sooner or later be forced to the wall, and after their elimination prices will adjust themselves to normal conditions.

Incidentally, the Hydros would like full details as to the cost comparison made by you between two mills of similar size and under the same agency. They have noted at times and in certain quarters a great lack of comprehension as to what constitutes total power costs, and a tendency to compare the all-in payment to the Hydros with fuel and labour costs only for a thermal plant.

(3) The charge that the cost of electric power in Bombay compares unfavourably with the cost at other textile centres in India is unsupported. Specific comparisons would be welcome. Because of low fuel costs, electric power can possibly be produced more cheaply, for example, from coal in Bengal than from water in Bombay. Nevertheless, we are satisfied that the average Bombay mill, with its low Power Factor, would actually pay a higher rate if located in either Cawnpore or Calcutta.

(4) The Hydros agree that the trend of power generation costs has been downward from 1929 to the end of 1932. But they cannot believe that your Association's engineers actually visualised in 1929 the calamitous depression which has since occurred. And for reasons stated earlier in this letter, they look forward to an eventual period of normality for even the manufacturer of machinery and the producer of oil and coal.

(5) The relief afforded by the Government of India and by the Bombay Municipality is admittedly a recognition of the difficulties facing your industry even although, at least in the former case, there is exemplified the truth of the ancient saying that " we best help ourselves by helping others." It is from that point of view that the Hydros have approached the problem, although the reward in their case cannot possibly be either so concrete or so

immediate. Rather do they look forward to a long continuance of their present friendly relations with the textile industry, with the hope that such relations will continue to be mutually beneficial.

Turning now from the specific headings to the final paragraph of your letter, we are instructed to state that the Hydro Boards appreciate the support which their companies have in the past received from the textile industry of Bombay ; they are fully aware of the combination of circumstances which has brought about the present distressful condition in the textile industry ; they are ready and willing to co-operate in the solution of the current difficulties.

The Hydro Boards, after sympathetic consideration of your request, have resolved to grant the following concessions :—

(1) Effective for energy consumed as from 1st February 1933, and for a period of 12 months only, a cash discount of 10% to all contracted consumers on T-1 tariff who pay their bills within 10 days from the date of submission.

(2) After 1st February 1934, a cash discount of 2% (instead of the current rate of 1%) to all contracted consumers on T-1 tariff who pay their bills within 10 days from the date of submission.

(3) From 1st Februaty 1934, the Hydros undertake to work out and put into effect a sliding scale of discounts on power bills based on the extent by which the average monthly Power Factor of any textile consumer exceeds 80%.

Will you be so good as to promptly advise your members of the above resolutions in order that they may be able to take full advantage thereof. And, in conclusion, may we express the hope that your industry will finally emerge strengthened and stabilized as a result of the difficulties which it is now undergoing.

Copy of letter No. 414/41, *dated the* 1*st March* 1933, *from the Association to Messrs. Tata Hydro-Electric Agencies, Ltd.*

I am directed to acknowledge with many thanks your letter No. BH 37/33, dated the 17th February 1933.

My Committee will take another opportunity of dealing with the various arguments advanced in your letter under reply. All that they wish to do in this letter is to express their cordial appreciation of the way in which Messrs. Tata Hydro-Electric Agencies, Ltd., have met the Association at a time of difficulty.

Copy of circular No. 459/41, *dated the 7th March* 1933, *to all members of the Association.*

In my letter No. 2048/194, dated 25th October 1932, members were informed that a cash discount of 1% had been sanctioned with effect from 1st January 1933, by Messrs. Tata Hydro-Electric Agencies, Ltd., in respect of power bills paid within ten days of presentation.

The Committee are aware that since 1930, owing to circumstances over which the industry has had no control, the financial position of cotton mills has steadily deteriorated. They, therefore, again approached the Power Companies in question with the object of obtaining some concession in the price of electric power supplied under existing contracts, in order to assist the industry to reduce its production costs. As a result of these endeavours, the Power Companies offered the following concession :—

" Effective for energy consumed as from 1st February 1933, and for a period of 12 months only, a cash discount of 10% to all contracted consumers on T-1 tariff who pay their bills within 10 days from the date of submission."

The acceptance of this concession has been communicated to the Power Companies. The Power Companies have also offered from 1st February 1934, to work out and put into effect a sliding scale of discounts on power bills based on the extent by which the average monthly power factor of any textile consumer exceeds 80%. This matter will be further examined by the special Sub-Committee of the Association, and if necessary, discussed with representatives of the Power Companies.

APPENDIX 6.

ELECTRICITY DUTY IN BOMBAY

Copy of letter No. 8836/28/20997-F, dated the 17th February 1933, from the Under Secretary to the Government of Bombay, Revenue Department, to the Association.

Subject :—RULE NO. 10 OF BOMBAY ELECTRICITY DUTY RULES.

I am directed by the Governor in Council to refer to your letter, No. 2138/81, dated 9th November 1932, regarding the installation of separate meters or sub-meters for indicating the consumption of energy which is dutiable and that which is exempt from duty, and to state as under.

2. The proviso to Rule 10 of the Electricity Duty Rules has been so devised as to meet all reasonable grounds of complaint in respect to the provision of separate meters. Exemption 5 in the Second Schedule to Part II of the Bombay Finance Act, 1932, exempts all industrial undertakings from the levy of the duty except in respect to premises used for residential and office purposes. All offices in industrial concerns which deal with matters common to every industrial concern such as correspondence, accounts, buying and selling, quotation of prices, etc., should be considered as offices not allowed exemption under the Act. All other offices such as drawing offices and the like which were only necessary in certain undertakings and are peculiar to the particular class of undertaking should be considered as part of the premises used for the manufacturing process and should be exempt from duty. For all practical purposes this distinction should be clear enough but should there be a doubt in any specific case, it should be referred to the Collector of Bombay, who will obtain the orders of Government if necessary.

Copy of letter No. 3488/1, dated the 21st February 1933, from the Association to the Government of Bombay, Revenue Department.

Subject :—ELECTRICITY DUTY—RULE 10 OF BOMBAY ELECTRICITY RULES.

I am directed to acknowledge receipt of your letter No. 8836/28/20997F, dated the 17th February 1933, and to say in reply that member mills will be informed of Government's interpretation of Rule 10 of the Bombay Electricity Rules.

Copy of circular No. 363/81, dated the 23rd February 1933, to all members of the Association.

The Bombay Finance Act of 1932, *inter alia*, provided for the levy of a duty of six pies for each unit of energy consumed for the purpose of lights and fans in all premises. All the buildings or premises wherein or within the precincts of which any manufacturing process is carried on is exempt from the levy, *but this exemption is not extended to premises used for residential and office purposes.*

Government subsequently sought to lay down that, where there were combined installations supplying energy both for power, and for lights and fans (in respect of which duty is leviable), the consumer should install separate meters to indicate the two kinds of consumption separately. It was pointed out by the Association that the contemplated charge was unjustifiable, and could not possibly have been contemplated by the Legislature when they agreed to the imposition of the duty. Apart from that consideration, barring a few residential quarters for the staff, all the departments in a mill must be regarded as essential parts of a manufacturing plant, and there was no justification for mills being called upon to incur the additional expenditure involved in installing separate meters in departments which would not strictly come within the purview of the exemption.

The injustice of the charge was partially recognized by Government, and in the final rules issued, it was provided that:

> "If any consumer satisfies the Collector that the installation and operation of such separate meters or sub-meters involve cost disproportionate to the amount of electricity duty leviable from him per month, and furnishes to the Collector such data and information, which in the opinion of the Collector, in consultation with the Electrical Engineer to Government, is necessary for the assessment of the said duty, the Collector may exempt such consumer from the requirement of this rule."

This was not all that was necessary, and the Association pressed for a more generous interpretation of the term 'industrial establishment' so that all buildings or premises situated within a mill compound and used for complementary processes of manufacture or for other mill purposes connected with the actual process of manufacture might be exempt from the duty.

A reply has now been received from Government, and the position as regards the exemption is as follows:—

> "All offices in industrial concerns which deal with matters common to every industrial concern such as correspondence, accounts, buying and selling, quotation of prices, etc., should be considered as offices not allowed exemption under the Act. All other offices such as drawing offices and the like which were only necessary in certain undertakings and are peculiar to the particular class of undertaking should be considered as part of the premises used for the manufacturing process and should be exempt from duty. For all practical purposes this distinction should be clear enough, but should there be a doubt in any specific case, it should be referred to the Collector of Bombay, who will obtain the orders of Government, if necessary."

Copy of letter No. 692/33, *dated the* 30*th March* 1933, *from Messrs. Tata Hydro-Electric Agencies, Ltd., to the Association.*

We enclose copy of a letter we received from the Collector of Bombay dated 10th March from which you will observe that the ruling given by Government was that all offices in industrial concerns which deal with matters common to every industrial concern should be taxed. Strictly according to this ruling it meant that electricity consumed in the Timekeeper's office and in the Stores should also be taxed. On a further representation being made by us on your behalf, we have now received letter No. A.D.M. 125, dated 23rd March, which states that the Stores and Timekeeper's office are exempt from levy of electricity duty.

We shall now be glad if you will circularise to the members of your Association to have sub-meters connected in the Manager's office to record the consumption which is dutiable.

Copy of letter No. A.D.M. 125, dated the 23rd March 1933, from the Collector of Bombay to Messrs. Tata Hydro-Electric Agencies, Ltd.

With reference to your letter No. AH/279/33, dated 16th March 1933, I have the honour to state that the Stores and Timekeeper's offices should both be exempted from the levy of the electricity duty.

Copy of circular No. 641/81, dated the 10th April 1933, to all members of the Association in the Bombay Presidency.

Subject :—ELECTRIC CONSUMPTION DUTY.

In continuation of my letter No. 363/81, dated the 23rd February 1933, I have to inform you that the Collector of Bombay has issued a ruling to the effect that the Stores and Timekeeper's offices should both be exempted from the levy of the electricity duty.

The Manager's office is not exempted from the duty and it will, therefore, be necessary to install separate meters to record the consumption in this office.

APPENDIX 7.

PROPOSED TOWN DUTY ON FOREIGN COTTON.

Copy of letter No. 1398, dated the 12th May 1933, from the Municipal Secretary, Bombay Municipality, to the Association.

I have the honour to inform you that the Municipal Corporation of Bombay have referred to their Law, Revenue and General Purposes Committee for consideration and report the question as to whether Government should be moved to amend the Municipal Act so as to impose Town Duty on all cotton imported into the City from foreign countries. In connection with this question the Committee have also before them a report from the Municipal Commissioner as well as representations from the East African Cotton Merchants' Association, the Bombay Chamber of Commerce and the Bombay Port Trust pointing out how the imposition of a duty on foreign cotton imported into the City would have an adverse effect on the import trade of Bombay. At their meeting held on the 1st May 1933, at which the aforesaid question and the communications thereon were considered, the Committee decided that further consideration of the papers be postponed and that in the meantime the views of certain Associations connected with the City's trade might be obtained and placed before them. I am accordingly desired by the Committee to request that you will be so good as to forward to me at your early convenience the views of your Association on the question for being placed before the Committee. I am further desired by the Committee to inform you that the Committee will also be glad to discuss the question further with your representatives at a meeting of the Committee, the day and time of which will be communicated to you in due course.

2. Copies of papers on the question before the Committee are forwarded herewith for your information.

I. (*a*) Corporation Resolution No. 10826, dated the 18th February 1932 :—

"That the Revenue and General Purposes Committee be requested to report, in consultation with the Commissioner, as to the desirability of applying Section 195A (1)

and (2) of the Bombay Municipal Act, to cotton imported into Bombay from foreign countries also, for the collection of Town Duty thereon, in the same way as is done with the Indian cotton imported into the City."

(*b*) Letter to the Commissioner, dated the 25th February 1932, from the Vice-President, East African Cotton Merchants' Association (received with the Commissioner's memorandum No. S. R. 4793, dated the 14th March 1932)—Stating that large quantities of Egyptian and East African cotton are imported in the first place into Bombay and then diverted to up-country places like Ahmedabad, Cawnpore, etc.; that out of about 1,80,000 bales of East African cotton imported into Bombay about a hundred thousand bales are sent up-country by railway; that ports in Kathiawar are 'casting envious glances on this traffic' and that it appears from newspaper reports that some of the Ahmedabad mills have already booked East African cotton to be imported via certain ports in Kathiawar; that with the imposition of a town duty on East African cotton, the Bombay Municipality will be giving an inducement to the diversion of the cotton trade of Ahmedabad from the port of Bombay to other ports; that the handling charges in Bombay are already high and that any addition to these charges will further handicap the trade in Bombay; that the diversion of the import of about a hundred thousand bales of East African cotton and possibly a similar quantity of Egyptian cotton from Bombay will not only react unfavourably on the revenues of the Bombay Port Trust but also on the revenues of the Municipality. Explaining how this loss will come about and stating further that the Corporation should not be carried away with the idea that because there is a town duty on Indian cotton, there should also be a town duty on foreign cotton. Adding that although the Indian Merchants' Chamber, the East Indian Cotton Association, the Bombay Chamber of Commerce and other public bodies had protested against the levy of a town duty on Indian cotton, which was at first adopted as an emergency measure, it has still been retained. Expressing a hope that the views put forward in the letter will be fully considered by the Corporation.

(*c*) Revenue and General Purposes Committee Resolution No. 135, dated the 14th March 1932—Forwarding the above communications to the Commissioner for remarks.

II. (*a*) Letter to the Municipal Secretary, No. 756/342, dated the 17th March 1932, from the Secretary, Bombay Chamber of Commerce—Stating that his Committee understand that the Corporation is considering the question of imposing a town duty on foreign cotton imported into Bombay more or less on the lines of the town duty of one rupee per bale on Indian cotton entering Bombay; that his Committee have always been opposed to the imposition of the town duty on Indian cotton and they feel that the existence of the town duty on Indian cotton is no justification for imposing a similar duty on foreign cotton; that his Committee have recently addressed the Government of India asking for the immediate withdrawal of the duty levied on imported cotton owing to wholesale diversion of cotton imports to Bhavnagar; that the levy of town duty will not only mean lower revenues for the Bombay Port Trust but will also handicap the Bombay mill industry and will, by reducing Bombay's transit trade, react on the revenues of the Municipality itself through lower returns of general tax and motor tax, etc. Expressing a hope that the proposal to levy the town duty in question will be dropped.

(*b*) Letter to the Commissioner, No. 998, dated the 24th March 1932, from the Chairman, Bombay Port Trust (received with the Commissioner's memorandum No. S. R. 5474, dated the 30th March 1932)—Stating with reference to the proposal before the Revenue and General Purposes Committee regarding the imposition of a Town Duty on foreign cotton imported into Bombay, that Bombay has hitherto been the recognized distribution centre and market for foreign cotton imported into India from East Africa, Egypt and America; that Government have recently imposed an import duty of 6 pies per pound on foreign cotton the effect of which according to the information of the Trustees will be the diversion of the bulk of the imports to the Kathiawar ports; that the Port Trust and the Bombay Chamber of Commerce have already addressed the Government of India in the matter pointing out to them the serious diversion of trade from Bombay which will inevitably result unless the import duty is cancelled or other immediate and effective measure taken to deal with the situation; that the levy of a town duty by the Corporation would afford a still further inducement to shippers to import their consignments via

Kathiawar ports where no such tax is levied ; and that the Corporation instead of being benefited by the imposition of the proposed town duty will be affected by the general loss of revenue which the diversion of trade would cause to trade interests in Bombay ; explaining how this loss will be brought about and how the prosperity of Bombay will suffer, and stating further that the Trustees understand that efforts have been made to justify the proposed town duty on the plea that Indian cotton imported into Bombay is already subject to a similar tax; that the Port Trust has already protested against this taxation which was originally imposed as an emergency measure. Pointing out how much the taxation has cost to the cotton and mill industry of Bombay and stating that that tax cannot with any justification be advanced as a reason for imposing a further restrictive tax of the nature in question and expressing a hope that the proposal referred to above will be negatived by the Corporation.

(*c*) Law, Revenue and General Purposes Committee Resolution No. 14, dated the 23rd June 1932—Forwarding the above communications to the Commissioner for remarks in continuation of Revenue and General Purposes Committee Resolution No. 135, dated the 14th March 1932.

III. (*a*) Corporation Resolution No. 7841, dated the 19th December 1932 :—

" That the subject-matter of the marginally-noted proposition be referred for consideration, in consultation with the Commissioner, and for report to the Law, Revenue and General Purposes Committee.

" 2. That the Committee be requested to submit their report to the Corporation within two months after consulting such expert opinion on the question as they may deem necessary."

' That the Corporation are of opinion that in the interest of the cotton growers in India in general and of the Municipal finances in particular, there should be no distinction made between raw cotton imported in the City by sea or land from any part of India and the cotton imported from foreign countries in the matter of levying Town Duty under Section 195A of the Municipal Act, and that the Law, Revenue and General Purposes Committee be requested to submit a draft representation to Government with a request to undertake legislation so as to permit of this distinction being removed and all cotton imported into the City being charged Town Duty alike.'

(*b*) Law, Revenue and General Purposes Committee Resolution No. 135, dated the 12th January 1933—Forwarding the above Resolution to the Commissioner for remarks.

(IV) Letter from the Commissioner, No. T. D/52, dated the 7th April 1933 :—

" With reference to the marginally-noted Resolutions of the Corporation and the Law, Revenue and General Purposes Committee requesting me to report on a proposal to levy a town duty on foreign cotton imported into the City, I have the honour to state as follows :—

1. Corporation Resolution No. 10826 of 18th February 1932.
2. Revenue and General Purposes Committee Resolution No. 135 of 14th March 1932.
3. Revenue and General Purposes Committee Resolution No. 14 of 23rd June 1932.
4. Corporation Resolution No. 7841 of 19th December 1932.
5. Law, Revenue and General Purposes Committee Resolution No. 135 of 12th January 1933.

2. Under Section 195A of the Municipal Act, incorporated into that Act by Bombay Act XX of 1920, a non-refundable town duty is levied on raw cotton imported into the City by sea or land from any part of India at the rate of Re. 1 for every bale weighing approximately 3½ cwts. Under Section 195B, 4/7ths of the revenue derived from this duty, after deducting the proportionate cost of collection, is paid to Government ; and 3/7ths credited to the Municipal Fund. The reasons for exempting cotton of non-Indian origin from the levy of this duty are not on record ; but the exemption appears to have been due to the fact that at the time the duty was imposed, the imports of foreign cotton into Bombay were not very considerable. It is also probable that it was not considered worthwhile to delay the legislation imposing the duty by negotiations with the Government of India, which presumably would have been necessary if foreign cotton imported by sea had been sought to be subjected to provincial and local taxation.

3. The grounds suggested in the proposition underlying Corporation Resolution No. 7841 of 19th December 1932 in support of the proposal to levy town duty on foreign cotton are that ' in the interest of the cotton growers of India in general, and of the Municipal finances

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in particular,' no distinction should be made between raw cotton imported from any part of India and that imported from foreign countries. As regards the benefit to the Municipal revenues I attach herewith a statement showing the imports of foreign cotton into the City from 1920-21 to 1931-32, from which it will be seen that the average quantity imported was 1,96,000 bales per annum. If the duty of Re. 1 per bale had been leviable on this cotton, an average income of Rs. 84,000 per annum would have accrued to the Municipality; and this income may be expected to be realized hereafter if the proposed duty is imposed. I am, however, of opinion that the proposal involves certain other considerations which overshadow in importance the small revenue that is likely to be realized from it. It is therefore desirable to weigh those considerations carefully before embarking on the proposal.

4. The long-staple foreign cotton is imported by the Indian cotton mills for the production of finer counts of yarn for which suitable Indian cotton is not available in sufficient quantities. Until recently no Customs duty was levied on such cotton, but since October 1931, a Customs duty of half anna per pound or Rs. 12-4-0 per bale is being levied on it. The imposition of this duty was objected to by the interests concerned on the ground that instead of encouraging the weaving of finer cloth to meet foreign competition, the Legislature by imposing the duty would place a handicap on the Indian mills against foreign rivals. The proposed town duty would be open to the same objection, and is to be deprecated on that account.

5. But a more weighty objection to that duty is the adverse effect which it is certain to have on the import trade of Bombay. It is well known that of late years this trade is being increasingly diverted to Kathiawar ports, which, on account of lower charges and certain other facilities which they offer, are in a position to undercut the port of Bombay. In this connection it is interesting to note the remarks of the Indian States' Enquiry Committee in paras 242-244 of their report of which an extract is attached hereto. The Trustees of the Port of Bombay in common with the local Chamber of Commerce, the Indian Merchants' Chamber and Bureau and other mercantile interests in the City have appealed to the Government of India to prevent this unfair competition, but hitherto without any result. While Bombay thus already suffers from a serious handicap, I think that it would be short-sighted policy on the part of the Corporation to seek to place an additional burden on the local trade in the shape of the proposed town duty. The effect of that duty would be further to divert the trade and thereby strike one more blow at the prosperity of the City.

6. That this fear is not unfounded is borne out by the statistics of the trade in foreign cotton since the imposition of the Customs duty. The imports of foreign cotton into Bombay during the last two seasons have been as follows:—

	From 1-9-1930 to 31-8-1931.	From 1-9-1931 to 31-8-1932.
	Bales.	*Bales.*
American cotton	1,40,296	2,80,808
Egyptian cotton	1,48,865	1,20,884
East African cotton	1,79,473	1,31,496

The last named two varieties are consumed in large quantities by the mills at Ahmedabad; and until recently Bombay was the recognized centre for the supply of such cotton to Ahmedabad. As Bhavnagar is nearer to Ahmedabad than Bombay by 139 miles, it enjoys a natural advantage over Bombay with regard to the import trade of Ahmedabad. But so long as foreign cotton was not subjected to a Customs duty, the mills at Ahmedabad were content to take in their supplies through Bombay owing to the established trade connection and various banking and other facilities obtainable in that City. With the imposition of the Customs duty however the position is materially altered. Under its treaty rights this duty is retained by the Bhavnagar State. The accretion of this revenue enables that State to offer facilities for the import of foreign cotton, which otherwise it would not perhaps be in a position to do. On the other hand with the imposition of the duty, the necessity for reducing the cost of production becomes paramount, and foreign cotton required for Ahmedabad is now being diverted to Bhavnagar. From enquiries made by me it

appears that prior to 1932 there were no direct imports of foreign cotton into Bhavnagar. During 1932, however, foreign cotton made its appearance in that port for the first time ; and the figures of foreign cotton consigned to Ahmedabad in that year from Bombay and Bhavnagar, respectively, are as follows :—

	From Bombay.	From Bhavnagar.	Percentage.	
			Bombay.	Bhavnagar.
American cotton	13,162	6,393*	67 per cent.	33 per cent.
Egyptian cotton	12,825	25,920	33 ,,	67 ,,
African cotton	35,204	1,10,321	24 ,,	76 ,,
Total ..	61,191	1,42,634		

* *Note.*—This is cotton grown from American seed, and not cotton imported from America which is required to be fumigated prior to import.

These figures reveal the extent to which diversion of trade in foreign cotton has already taken place ; and the fact that it has not assumed greater proportions is merely due to the limited facilities at present available at Bhavnagar. There is reason to believe, however, that extended facilities financed out of increasing Customs revenue would shortly be provided and further diversion would then take place. It will also be seen from the figures of imports into Bombay that the diversion has hitherto occurred in the case of African and Egyptian cotton, and that American cotton is not yet affected. This is due to the fact that all American cotton imported into this country has to be fumigated immediately on arrival ; and as Bombay is at present the only port of entry equipped with the necessary appliances, the imports of American cotton have so far been unaffected by the competition of Bhavnagar and Kathiawar ports. There is, however, no guarantee that this state of things will continue ; and it is understood that enquiries have already been made by some of the ports in question with regard to installing fumigating appliances. Once these facilities are provided, the diversion would extend also to American cotton, to the lasting damage of the Port of Bombay.

7. It may be argued that a duty of Re. 1 per bale is so small in proportion to the value of a bale of cotton, as to make scarcely any difference to the purchaser. Cotton, however, is a commodity which is dealt with in bulk ; even a small difference in price therefore makes a large difference in the aggregate and determines which way the trade in it will flow. From enquiries made by me I find that the cost of handling cotton per 100 bales from Bombay to Ahmedabad and Bhavnagar to Ahmedabad is as follows :—

Particulars.	Bombay to Ahmedabad.	Bhavnagar to Ahmedabad.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Freight on 100 bales	571 0 0	317 0 0	254 0 0
Dock charges per 100 bales	112 0 0	....	112 0 0
Mukadami and cartage charges per 100 bales	50 0 0	25 0 0	25 0 0
Total .. Rs.	733 0 0	342 0 0	391 0 0

The difference thus is already considerable. The imposition of an additional Rs. 100 may therefore be taken as definitely turning the scales in favour of the rival port.

8. The consequences of this diversion of trade from Bombay are too apparent to require narration. The loss of the Customs duty to the Indian Exchequer has to be made up by retaining the other taxation at its present high level, involving not only a serious handicap to trade but hardship to all classes. The loss of revenue and the reduced activities of the Bombay Port are of more immediate concern to the City, as not only has the deficit in revenue to be made up by increased port charges, leading to a further diversion of trade but the reduced activities of the Port directly affect Municipal revenue through empty go-downs, fewer vehicles engaged in the transport of cotton, etc. The effect of the depression in the trade is felt more widely by almost every class of citizens in Bombay, viz., merchants, brokers, bankers, owners of conveyances, insurance companies, etc. If this loss, direct as well as indirect, is weighed in the balance with the revenue from the proposed duty, it is obvious that the levy of the duty would result in more harm than good to the City.

9. In its effect on the local Mill Industry as compared with Ahmedabad and other centres using foreign cotton, the proposed duty would be particularly disastrous, as the latter places which will escape the payment of the duty will be placed in a more advantageous position than Bombay. It is well known that in recent years the competition of Ahmedabad has been increasingly felt by the Bombay Mills ; it should therefore be our endeavour to see that the task of meeting this competition is not made more difficult by increased local taxation. I have repeatedly stressed the point that the prosperity of the City is closely wound up with the fortunes of the local Mill Industry and the foreign trade of the port. A proposal which strikes a blow at both should, therefore, receive no countenance at the hands of the Corporation.

10. With regard to the argument that the burden of the duty should be placed on the foreign as well as on the indigenous producer of cotton, I am of opinion that however equitable this argument may sound, as custodians of the interests of the City, we must test it primarily by its effect on the fortunes of this City. The Bombay Port Trust and the East India Cotton Association have repeatedly protested against the continuance of the existing duty on the ground that the cotton export trade of the City is thereby diverted to other ports. The existence of that duty cannot therefore be made a ground for placing a further handicap on the trade of the City. On the other hand the duty on Indian cotton is paid by the purchaser and it is not easy to say to what extent its incidence is shifted to the producer. It is by no means certain that the interests of the Indian producer are adversely affected by the duty so as to require a countervailing duty on imported foreign cotton. If, however, it be held that the importation of foreign cotton is inimical to the interests of the Indian cotton grower, the proper remedy would seem to be the imposition of an import duty sufficient to restrict the importation. It is not within the scope of this Municipality to impose town duties with the object of protecting indigenous trade. I am therefore of opinion that the proposal to impose such a duty should be abandoned."

Statement showing the Imports of Foreign Cotton into the City.

Year.	Persian.	American.	Egyptian.	East African.	Total.
	Bales.	Bales.	Bales.	Bales.	Bales.
1920–21	292	81,105	2,699	31,226	1,15,322
1921–22	3,226	23,058	2,050	78,215	1,06,549
1922–23	5,737	1,632	1,421	51,069	59,859
1923–24	9,764	3,718	7,932	2,877	24,291
1924–25	6,904	9,649	648	74,289	91,490
1925–26	5,627	28,130	638	88,569	1,22,964
1926–27	5,719	3,79,120	3,462	85,988	4,74,289
1927–28	5,770	1,02,910	2,199	78,119	1,88,998
1928–29	1,774	11,719	1,636	1,07,747	1,22,876
1929–30	704	15,889	12,387	1,34,533	1,63,513
1930–31	1,438	1,40,296	1,48,947	1,79,473	4,70,154
1931–32	2,951	2,80,808	1,21,032	1,33,162	5,37,953
Total ..	49,906	10,78,034	3,05,051	10,45,267	35,58,258

The Official year for these Statistics is from 1st September to 31st August.

Extract from the Indian State Enquiry Committee's Report, 1932, (page 85) referred to above :—

'242. No one disputes the right of the States, in their own interest and for their own purposes, to levy customs duties at their ports ; but it is clear that the British Indian Authorities are fully entitled to take steps to secure that their own revenues are not thereby prejudiced. British India also, not unreasonably, complains that trade is diverted from its own ports, with consequent loss of revenue, to ports developed and maintained by States by means of subsidies from their general revenues, which are being constantly increased by the customs duties arising from the trade which those subsidies have attracted. These subsidies may take the form of provision of capital without interest or sinking fund charges, abnormally low port charges, especially for warehousing, the financing of traders on exceptionally favourable terms, and preferential adjustment of State railway rates.

'243. The Port Trusts of all the major ports of British India are, on the other hand, administered on a self-supporting basis; that is to say, their income is derived from port dues and charges which they are required to adjust so as to cover all proper expenditure, including interest and sinking fund charges. They have no right to draw upon the general revenues of the provinces in which they are situate or on those of the Government of India for the purposes of meeting any deficiency, and neither they nor the provinces have any claim upon any part of the customs duties levied at their ports.

'244. Port Trusts, other business undertakings, have to face competition from one another, but that competition is carried on under financial and administrative conditions applicable to all alike. The position is entirely altered when they are faced with competition from a port administered by a State on wholly different principles. The State has not only been enabled, through recent changes in British Indian fiscal policy, to reap an advantage as fortuitous as it was unexpected and, in certain cases, to acquire a revenue out of all proportion to its population, but by using that revenue for the purpose of subsidizing the further development of the port, abstracts trade from its British Indian competitors and indirectly compels them to furnish it with the means of intensifying its competition.'

Copy of letter No. 872/106, dated the 20th May 1933, from the Association to the Bombay Municipality.

I am directed to acknowledge the receipt of your letter No. 1398, dated the 12th instant, requesting the Committee of this Association to express an opinion on a proposal to levy a town duty of Re. 1 per bale on foreign cotton imported into Bombay. The main considerations, which seem to have prevailed with the Corporation in connection with the proposal, are :

(1) there is no justification for exempting foreign cotton from a duty which is paid by Indian cotton ;

(2) the duty would benefit the grower of Indian cotton ; and

(3) it would benefit the finances of the Municipality.

In regard to the first point, it is perhaps within the recollection of the Corporation that the existing duty of Re.1 per bale on Indian cotton was levied in 1921 with the avowed object of financing the industrial housing scheme of the Government of Bombay, and partly to reimburse the loss which would accrue them in constructing 50,000 workers' tenements and letting them at economic rates. It was also intended to provide funds to enable the Municipal Corporation to carry out various improvement schemes. Government's programme was, however, given up when only about 16,000 tenements had been completed. The Industry was, therefore, morally entitled to a reduction of the duty, but the fact is that the same rate

of duty is being paid to-day while the revenue derived is being utilized for financing schemes like the Bombay suburban development, for which it was not at all intended, and which the Industry alone cannot be called upon to support.

This aspect of the question was considered by the Noyce Committee in 1926, and they stated : " it does not appear to us (Noyce Committee) equitable that the Cotton Industry in its present depressed condition should be expected to finance these schemes which are for the benefit of the community in general," and they further recommended that the town duty on cotton should be reduced to 8 annas per bale. This was not done ; while the Government of Bombay themselves had no objection to the grant of the relief recommended by the Noyce Committee if the Corporation, in their turn, could be induced to forgo a proportionate share of the receipts, the latter refused to do so. In the opinion of my Committee, therefore, even the present duty is totally unjustifiable, and it is very regrettable its existence should be advanced as an argument for extending it to foreign cotton.

In their anxiety to make the proposal appear less objectionable, its sponsors have thought fit to advance the argument that it would benefit the cotton grower. This argument will not stand scrutiny. A large proportion of the cotton imported from America and practically all the cotton obtained from countries like East Africa, Egypt. etc., is utilized for spinning yarn of 40s and over. Taking the latest crop reports, the production of cotton in India suitable for spinning such yarn does not exceed 100,000 bales, which only amounts to 2 per cent. of the total crop. A fair portion of this is exported, and whatever is left always finds a ready market, commands a good premium, and needs no stimulus such as that suggested in the proposal. As a matter of fact, the general experience of the members of this Association and of the trade generally unmistakably points to a shortage of long-stapled cotton in India in certain months.

As far back as 1921, the Indian Fiscal Commisssion enunciated the principle that raw products used by an indigenous industry should ordinarily be admitted free of duty, and that when no duty is required for protective purposes, such raw material should be admitted free. Applying these principles to the proposal under consideration, it may be pointed out, first of all, that the question of direct competition between Indian and foreign cotton arises only in those types which are capable of producing finer counts of yarn, and the total quantity of such cotton produced in this country does not exceed 2 per cent. of the total crop. Secondly, while the duty by itself would be of doubtful benefit to the cotton growing industry of India, it imposes a handicap on the Indian textile industry. As the Corporation are aware, an import duty of 6 pies per lb. or Rs. 12-4-0 per bale was imposed on raw cotton in 1931 by the Government of India for revenue purposes. This Association then opposed the measure on the following grounds :—

(1) As long as India cannot produce cotton sufficient to meet mills' requirements for spinning finer counts of yarn, importations from abroad were inevitable.

(2) The Tariff Board considered that diversification of production especially in the region of finer counts was essential for the rehabilitation of the industry, and several mills have accordingly switched over to the production of finer counts of yarn. The actual progress in this direction during the last three years has been as follows :—

Production of yarn 40s and over in India

1929-30	.. ..	35	million pounds
1930-31	.. ..	59	do. do.
1931-32	.. ..	72	do. do.

and if the same rate of progress is maintained, the total output of fine yarn will shortly reach a hundred million pounds, which would necessitate even greater use of foreign cotton until sufficient long-stapled cotton was grown in the country.

(3) A tax on foreign cotton, while it would be of no use as a protective duty to the Indian cotton grower, would hamper the development of fine counts spinning in India, for even without any such handicap, Indian mills cannot withstand foreign competition, and the proposed duty would only render their position still more difficult.

It was unfortunate that considerations of revenue at last prevailed in the matter, but the arguments advanced by the Association against the duty have not lost their force, and it is regrettable that over and above the handicap imposed by the Finance Act of 1931, the Municipality should seek to make foreign cotton still dearer to the Indian mill industry. Perhaps, the proposed duty will bring some revenue to the Municipality, but the sacrifice which the industry would be called upon to make would be out of all proportion to the revenue derived. Under all the circumstances of the case, my Committee desire to oppose the measure, and they would, if necessary, send a representative to discuss the whole question with the members of the Committee.

Copy of letter No. 2805, *dated the 7th July* 1933, *from the Bombay Municipality to the Association.*

With reference to the correspondence ending with your letter No. 872/106, dated the 20th May 1933, I have the honour to inform you that as previously intimated, a meeting of the Law, Revenue and General Purposes Committee of the Municipal Corporation will be held here on *Monday, the 17th July* 1933, *at about 5 p.m.* (*Bombay Time*), to consider the question of the amendment of the Municipal Act, for empowering the Corporation to levy town duty on all cotton imported into the City from foreign countries and to request that you will be so good as to communicate the aforesaid day and time of the meeting to the representatives who may be appointed by your Association to discuss the question with the Committee.

Copy of letter dated the 15th July 1933, *from the Association to the Bombay Municipality.*

I am directed to acknowledge the receipt of your letter No. 2805, dated 7th July 1933, and to inform you that Mr. Ahmed F. Currimbhoy, the acting Chairman of the Association, will attend the meeting of your Law, Revenue and General Purposes Committee on Monday, the 17th July 1933, at 5 p.m. (B.T.)

APPENDIX 8.

DIVERSION OF COTTON TRADE TO BHAVNAGAR AND TOWN DUTY ON COTTON.

Copy of letter No. 3456/G/324A, *dated the 21st April* 1933, *from the East India Cotton Association, Limited, Bombay, to the Association.*

I am directed to inform you that the question of the increasing diversion of import trade in cotton from Bombay to Karachi and the Kathiawar Ports has been engaging the serious attention of the Board of Directors of my Association and in this connection they have appointed a Sub-Committee consisting of Mr. Haridas Madhavdas (Chairman), Mr. M. Durutti and Mr. Purshotam Jivandas (with power to co-opt) to confer with representatives of the Bombay Port Trust, the Bombay Chamber of Commerce, the Indian Merchants' Chamber, the Marwari Chamber of Commerce and your Association on the question of making a joint representation to the Government of Bombay in the matter of the levy of the existing Town Duty of Re. 1 per bale of cotton, the imposition of which has admittedly accentuated the diversion of the import trade in cotton from Bombay, and to arrange for

a representative deputation to wait upon the Hon'ble the Revenue Member and the Hon'ble the Minister-in-charge of the portfolio for the purpose of making a personal representation in the matter and urging upon them the necessity for taking prompt action with a view to revising the heavy incidence of the existing Town Duty of Re. 1 per bale, should it not be possible for Government to abolish it altogether in view of the present financial stringency, and stressing the fact that once the Cotton Trade has been diverted it would be exceedingly difficult to attract it back to Bombay.

I am, therefore, to request you to move your Association to nominate a representative to serve on this Committee and to communicate his name to me on or before 5th May 1933.

Copy of letter No. 769/84, *dated the* 1*st May* 1933, *from the Association to the East India Cotton Association, Limited.*

I am directed to acknowledge the receipt of your letter No. 3456/G/324A, dated 21st April 1933, and to inform you that Mr. H. P. Mody will represent the Association at the conference which the special Sub-Committee of your Association intend to convene on the question of making a joint representation to the Government of Bombay in the matter of the levy of the town duty on cotton in Bombay.

Copy of letter No. 3909/*G*/324*A*, *dated the* 23*rd May* 1933, *from the East India Cotton Association, Limited, Bombay, to the Association.*

With reference to your letter dated 1st May 1933, I am directed to inform you that a preliminary meeting of the Sub-Committee appointed by the Board of Directors of my Association to confer with the representatives of various commercial bodies will be held on *Thursday, the* 1*st June* 1933, *at* 3-30 *p.m., in the Board Room of the Association, Taj Building, Hornby Road,* and to enclose herewith copy of a note dated 3rd May 1933 by the Secretary on the subject for favour of perusal and study of your representative.

I am to request you to kindly instruct the representative nominated by your Association to make it convenient to attend the meeting.

THE EAST INDIA COTTON ASSOCIATION, LIMITED.

Note by the Secretary on the subject of the levy of the Town Duty of Re. 1 *per bale.*

The Town Duty is levied under the City of Bombay Municipal and Improvement Act, No. XX of 1920, and the object of the levy was primarily to enable the Government of Bombay to construct 50,000 tenements for the working classes of Bombay and secondly to carry out certain schemes of improvement and development of Bombay Suburban areas. It was also intended to provide funds to enable the Municipal Corporation to carry out various improvement schemes. The Bombay Municipality collects the duty and, after deducting the cost of collection, pays Government 4/7ths of the proceeds and retains 3/7ths.

When the Bill, which subsequently became Bombay Act No. XX of 1920, was introduced, the cost of 50,000 tenements was roughly estimated at Rs. 5.5 crores. The present position is that 16,544 tenements have been built at an average cost of Rs. 2,084 per tenement and that, of these, about 10,000 are still empty. After about 3½ crores of rupees had been

spent, it was found that there were already more chawls than tenants and the balance of the building programme was eventually abandoned.

If Re. 1 per bale were sufficient to finance a scheme of 7½ crores, it stands to reason that the levy of a duty of six annas per bale would be sufficient for a scheme costing 3½ crores. In the circumstances, there is no justification whatsoever on the part of Government for the retention of this duty, which is vicious and indefensible in principle.

The commercial and industrial communities, interested in the cotton trade of Bombay, have been emphatically protesting against the retention of this duty, which has adversely affected the volume of turnover of cotton in this city. They have made frequent and forceful representations to Government, for years, praying that in the interests both of the cotton trade and industry and also of the grower of cotton, this obnoxious duty be removed, or in the alternative, financial conditions not permitting, its incidence be reduced to 4 annas per bale of cotton, as the object for which it is levied no longer exists.

Exports of raw cotton from Karachi have trebled in the last 12 years and this increase in her exports has been concurrent with the imposition of a levy of a Town Duty of Re. 1 per bale on cotton in the year 1920-21 (*vide* statement of figures of exports of raw cotton in bales from Bombay and Karachi annexed hereto and marked "A"). This existing non-refundable duty on raw cotton imported into Bombay, has since its introduction in Bombay, hit the cotton trade to the extent of well over 3 crores of rupees, the Bombay Municipality benefiting by about Rs. 14 lakhs, per year. Since the imposition of this impost the cotton exports from Bombay have remained stationary, while those of Karachi have increased from 400 to 500 per cent. It cannot be gainsaid that the levy of this inequitable tax for financing schemes for housing labour and for developing municipal and suburban areas has affected prejudicially the interests of the city as a premier port of India and the emporium of the cotton trade. The growth of Bombay from a fishing village to a flourishing seaport and centre of trade and industry is due mainly to the development of its trade in cotton. Where would Bombay be without its transit trade and mill industry ? Whence would the Government, the Port Trust and the Municipality derive their revenue if the cotton trade was diverted to other ports owing to oppressive duties ? These are vital questions affecting the prosperity of the City of Bombay, which should seriously engage the attention of Government. The fact that the import trade in cotton is being gradually diverted from Bombay to Karachi and the Kathiawar Ports is incontrovertible.

The diversion has been further accentuated by the imposition of a duty of 6 pies per lb. on foreign cotton imported into India via Bombay. A vigorous campaign is being successfully carried out to divert the import of foreign cotton from the Port of Bombay to that of Bhavnagar, where the Customs duties are retainable by the State under special treaty rights, irrespective of whether the imports are intended for local consumption or consigned through to British India. It is a matter of common knowledge that special inducements are being offered to East African shippers to consign their shipments via Bhavnagar in preference to via Bombay and that the regular shipping companies have been approached to reduce their freight to Bhavnagar with the result that the Government of India is deprived of its Customs dues. The diversion of trade also entails a serious loss to trade interests in Bombay and to the revenues of the Port Trust.

The question of the removal of the import duty on cotton apart, the Government of Bombay should be approached and urged to take such effective steps as may immediately be practicable for abolishing the Town Duty altogether, and if this be not possible by reason of the financial stringency, to reduce the incidence of the duty to 4 annas per bale. The point should be stressed that once the cotton trade has been diverted it would be exceedingly difficult to attract it back to Bombay.

Extracts from the proceedings of the Bombay Legislative Council *re.* a Bill further to amend the City of Bombay Improvement Act, 1898, and the City of Bombay Municipal Act, 1888 (Bill No. VII of 1920) are appended to this note and marked "B." It will be seen from these proceedings that H. E. Sir George Lloyd (now Lord Lloyd) in replying to

the criticisms made by the Hon'ble Mr. (now Sir) Purshotamdas Thakurdas made the following concluding remarks :—

> *"Any question of diversion of trade from Bombay in an uneconomic and unfair manner would of course have the attention of my Government."*

"A."

Figures of Exports of Raw Cotton (in bales) from Bombay and Karachi for year ending 31st August.

Year.	Bombay.	Karachi.
1921-22	2,547,767	255,331
1922-23	2,950,079	363,488
1923-24	2,690,324	546,305
1924-25	2,750,563	849,217
1925-26	2,432,413	1,048,703
1926-27	1,963,145	685,054
1927-28	2,198,802	792,142
1928-29	2,746,380	990,757
1929-30	2,632,323	1,042,418
1930-31	2,503,698	994,448
1931-32	918,690	588,694

"B."

Extracts from proceedings of the Bombay Legislative Council re. *a Bill further to amend the City of Bombay Improvement Act,* 1898, *and the City of Bombay Municipal Act,* 1888 (*Bill No. VII of* 1920).

THE HONOURABLE MR. PURSHOTAMDAS THAKURDAS : Your Excellency,—Before I commence my remarks on the Bill before the Council, I should like to add my humble voice to the note of appreciation voiced by the previous two speakers in admiration of the bold and statesmanlike scheme which Your Excellency's Government has put forward before the Council. The scheme is for Bombay City alone and will benefit Bombay City. Inasmuch as Bombay is the capital city of the Presidency and claims to be the most important port, aye, the gateway of India, I suppose Bombay has the right to count on assistance from other parts of India in financing this scheme. As a citizen of Bombay it may not be quite natural for me to strike a jarring note on this occasion. But I feel, Sir, in connection with the remarks which Your Excellency made in introducing the Bill, that you have referred lightly to the source from which the scheme is going to be financed. Your Excellency will certainly pardon me if I happen to strike a rather discordant note on this occasion. I refer, Sir, to Clause 3 of the Bill before the Council, and this has been explained in the statement of objects and reasons by the Honourable Mr. Curtis, who says :—

> "It is proposed to empower the Corporation to levy a town duty of one rupee per bale of cotton that comes to Bombay."

In fact, the whole of this scheme is to be financed, if I may say so, at the expense of the cotton cultivators, both of the Bombay Presidency and of those *outside districts* whose cotton happens to pass through Bombay. I do ask Your Excellency's permission to dilate a little on this subject which I am sure will be a question of principle, and an important principle, in the consideration of this Bill. The important question is, who is likely to pay this tax of one rupee per bale that the Bombay Municipality will levy on cotton that passes

through Bombay ?—a tax which, speaking in commercial terms, comes to Rs. 2 per candy, "candy" being the unit of weight in the cotton market. I submit Sir, with all deference that as long as India is not the principal cotton market of the world, this duty will be coming out of the pockets of the cotton growers. As the Council knows, the biggest cotton growing country in the world is America, with a produce of anywhere up to about 15 million bales. India comes a bad second with about 5 million bales. The majority of the cotton grown in India has to be exported and the value of the cotton that has to be exported depends upon the value of the American cotton as the standard. If this is the case—and these are bare simple facts—I cannot help feeling, and I hope that the Council also may be convinced of it, that when all is said and done, this duty that will be collected by the Bombay Municipality will mean so much loss to the cotton cultivator. I do not know if it is an exploded theory of political economy but when I was at college, if I remember it rightly, I remember to have read that when a country has a surplus to export, the price of the whole quantity is decided by the price available for the surplus that has to be exported. If this theory has not been exploded since I left college about twenty years back, I submit, Sir, that for every bale going out of Bombay—and Bombay at present exports the bulk of the Indian cotton—we shall be paying two rupees less to the Indian cotton grower ; and inasmuch as Bombay is the most leading and the first cotton market in the whole of India, it may mean two rupees per candy less to our cotton growers. I admit that this may be considered too much of a technical view of the thing. I may be told that cotton fluctuates anywhere from Rs. 200 to Rs. 300 a candy and that it has done so during the last few years. That is true, but may I point out that some cotton which could be sold in 1917-18 and 1918-19 at Rs. 600 per candy is unsaleable to-day at Rs. 150 a candy. The full significance of this point may not have been appreciated when the Bill was drafted or when the scheme was under the consideration of Government. As Your Excellency may remember, I offered only to strike a discordant note. I do not propose, Sir, in the slightest degree to vote against the first reading of the Bill. But I do wish that this rather important aspect of the Bill should not be overlooked by the Council, and I am very anxious that the Council passing a measure like this should not be quoted in the future as a precedent. I have been told that it is only a weak man's excuse to plead that this may prove to be the thin end of the wedge. I submit, Sir, that we may have to plead that it is the thin end of the wedge and I want it to be very emphatically on record that this shall be no precedent to be quoted hereafter.

Most of the cotton that is grown in India finds its way down to Bombay and owing to the enterprise and the boldness of the mercantile community in Bombay, Bombay has got the most important, even though it be a most fluctuating, cotton market in the whole of India. But owing to the general rise in things generally there has been a rise in the charges of handling cotton ; cartage, transport charge and godown hire have all gone up, and one way or another the cost of handling cotton has gone up considerably in recent years. Only a few years ago a cotton bale could be handled at a cost of eight to ten annas. You cannot do it to-day under two rupees a bale. I may be told that, if these additional charges have been stood, why not an additional rupee per bale imported into the city ? I would only point out that there is open competition between the various mukadum firms, and if these charges for handling cotton are put up, the Council may take it from me that they are put up only when it is absolutely necessary to do so, and not otherwise.

During the four years of the war, owing to various difficulties, especially as regards the supply of wagons and transport facilities, a good deal of cotton found its way from the Central Provinces to Calcutta for export to Japan. It will be satisfactory to know that Karachi is growing as a very important shipping port, and although Bombay need in no way be jealous about it, that is not a matter that can be lost sight of. We have before us the prospect of a broad-gauge railway line straight to Karachi, and it is quite possible that if the handling and transit charges at Bombay are avoidably piled up like this, the cotton market in Bombay may suffer in its turnover.

I do not wish to be styled as offering merely—destructive criticism. A question may be asked as to the alternative. I take it, Sir, that our claim to charge the cotton that comes to Bombay for consumption or export, is, that it is after all Bombay City, and the Municipality if you like it, that has built up Bombay, and brought it to its present state of utility. If

so, I submit that the same would apply to imports into Bombay from outside. Nobody would like to suggest for such taxation articles necessary for industry or for purposes of life. But surely there can be very little objection, Sir, to imposing a duty on motor cars, wines, tobacco, jewellery, etc., and I venture to say that it may have to be imposed in order to get the rather big sum of Rs. 30,00,000 a year, also on piecegoods from abroad. I was discussing the same subject with a few honourable members of this Council yesterday, and very naturally I asked—"Supposing you had a free hand in this matter and you had not to refer to anybody"—that was only a hypothetical suggestion—"would you tax raw products of the country or the manufactured articles that are imported from outside, a tax which would give some protection to your own local industries?" I can easily guess, Your Excellency, the probable reasons why this may not have suited Government. Your Excellency has very emphatically put it to us that the whole scheme could not or ought not to be delayed a minute more or a day more than we can possibly help. I am fully aware that the Government of India control the Customs, and if a town duty had to be imposed on articles imported from outside, perhaps some sort of very important discussion would have to be carried on with the Secretary of State, and also with some of the Chambers of Commerce in England. It is for this reason and on this understanding, Sir, that I said that I did not propose, in spite of the remarks that I have made, to oppose the first reading of the Bill. But I do wish, and I beg Your Excellency's permission to repeat it, that it should be on record that this shall not be considered as a precedent, and that if this is sanctioned by this Council, it is only being sanctioned as a very exceptional step. Personally I wish that some other substitute could have been found for taxation. After all, it is a raw produce of the country, and the return to the cultivators on it is not always uniform, nor has it been anything very big so far.

If the end is not to be taken to justify the means, then in spite of the usefulness of the scheme to finance which this town duty is being put on, I submit that it is not quite correct. At the same time, for considerations which I have just referred to, I would be quite satisfied with a record on the Council minutes of my humble views in this connection.

* * * *

HIS EXCELLENCY THE PRESIDENT: . . . . Now, the Honourable Mr. Purshotamdas Thakurdas did not look at this problem entirely with the Sheriff's eye. He looked at it, and probably very rightly, from the trade point of view. I shall, however, expect him in future to look at such things from the Sheriff of Bombay's point of view, regardless of all trade considerations. But he felt some anxiety, and I feared he was going to embark upon one of the most vexed questions of political economy, as to the incidence of any particular tax. He was bold enough, I think, to hope that the theory which he enunciated and which was in vogue some years ago, has not been exploded. Well, I myself took part in a very complicated economic controversy that engaged the Home Government and the House of Commons, which split the party into fragments at the time of Mr. Joseph Chamberlain. And I should reply to the Honourable Mr. Purshotamdas Thakurdas by saying that I have not the slightest doubt that every theory of political economy has been constantly exploded over and over again within the last 15 years. But I do not entirely share his view as regards the incidence of the tax. After all, the money has to be found from somewhere. The money has to be found in a way that will do as little damage as possible. I am not telling the Council that this way is the most ideal, the most practicable in the world. I think, however, it is the best way that we can manage. As the honourable member himself said, the prices of cotton daily fluctuate within very large sums. He suggested that it was 200 per cent. more than the tax we intended to impose.

THE HONOURABLE MR. PURSHOTAMDAS THAKURDAS: What I said was that they did fluctuate last year and the year before, three or four times.

HIS EXCELLENCY THE PRESIDENT: It would be quite sufficient for my point of argument to show that if they fluctuated three or four times, the incidence of the tax is not going to be very serious. He has also begged—by this I suppose he means—that the proposals for any town cess should not form a precedent for future action, on the theory that this is the thin end of the wedge.

THE HONOURABLE MR. PURSHOTAMDAS THAKURDAS : It may be easy to enlarge it in future.

HIS EXCELLENCY THE PRESIDENT : I am glad, at any rate, he recognizes that it is a thin end. As regards the future, I cannot give him any pledge or guarantee. But as long as I am in Bombay, I am not likely to undertake another housing scheme of this magnitude. I quite understand his point of view. But I do not think there is much force in the thin end of the wedge argument at all. In any case this is only the first reading of the Bill. And then, future Councils will have even more power than they have now, to have their say in all matters. There will be longer discussions ; there will be bigger Councils; they will sit more days ; and they will see that Government will not find it very easy to get Bills through against popular will, so that, I think, he need have no anxiety on that score. One point he has made of some importance, and that is the possible diversion of trade which one rupee per bale may make. I do not know even the Rs. 200 or Rs. 300 per bale would divert the traffic very much. But I can assure the honourable member that we should watch a matter like that with the very closest scrutiny and if we ask him to do something and support something—not merely not to oppose something but support something boldly for the good of the whole of the Bombay Presidency—he need not run away with the idea that we are going to do something which is going to weaken the prestige or the financial stability of the Bombay Presidency. *Any question of diversion of trade from Bombay in an uneconomic or unfair manner would of course have the attention of my Government.*

Copy of letter No. 4113/G/324A, dated the 6th June 1933, from the East India Cotton Association, Limited, to the Association.

I am directed to invite a reference to your letter No. 769/84, dated 1st May 1933, on the above subject and to request you to communicate to me the name of the representative of your Committee, whom they may nominate to confer with the Sub-Committee appointed by my Board in place of Mr. H. P. Mody, who has proceeded to England.

Copy of letter No. 986/84, dated the 15th June 1933, from the Association to the East India Cotton Association, Limited.

I am directed to acknowledge receipt of your letter No. 4113/G/324A, dated 6th June 1933, and in reply, to inform you that Mr. Ahmed F. Currimbhoy, of Messrs. Currimbhoy Ebrahim & Sons, Ltd., will represent the Association on the Sub-Committee appointed by the Board of your Association.

APPENDIX 9.

SAFEGUARDING OF INDUSTRIES ACT.

ACT NO. XIII OF 1933.

An Act to provide for the imposition of additional duties of customs on imported goods for the purpose of safeguarding industries in British India.

Whereas it is expedient to provide for the imposition of additional duties of customs on imported goods for the purpose of safeguarding industries in British India ; It is hereby enacted as follows :—

1. *Short title, extent and duration.*—(1) This Act may be called the Safeguarding of Industries Act, 1933.

(2) It extends to the whole of British India except Aden and Perim.

(3) It shall remain in force until the 31st day of March 1935.

2. *Power of Governor-General in Council to impose duties of customs.*—(1) If the Governor-General in Council is satisfied, after such inquiry as he thinks necessary, that goods, the produce or manufacture of any country outside India, are being sold in or imported into British India, at such abnormally low prices that the existence of an industry established in British India is thereby endangered, he may, by notification in the *Gazette of India*, impose on any such goods a duty of customs of such amount as he considers necessary to safeguard the interests of the industry affected.

(2) The duties imposed under sub-section (1) shall be deemed to be duties leviable under the Indian Tariff Act, 1894 (VIII of 1894) and shall be in addition to any duties imposed under that Act or any other law for the time being in force, but shall not be included in the total duty upon which any additional duty imposed by section 4 of the Indian Finance Act, 1931, or section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, is calculated, or operate so as in any way to affect the amount of any additional duty so imposed.

3. *Notification imposing duty of customs to be approved by Indian Legislature.*—(1) Every notification issued under sub-section (1) of section 2 shall be laid before both Chambers of the Indian Legislature as soon as may be after it is made, and shall cease to have effect on the expiry of two months from the last date on which it has been so laid before either Chamber unless in the meantime it has been approved by a resolution of each Chamber.

(2) Notwithstanding anything contained in section 21 of the General Clauses Act, 1897 (X of 1897), the provisions of sub-section (1) shall not apply to the exercise by the Governor-General in Council of his powers under the said section of the said Act to add to, amend, vary or rescind any notification issued under sub-section (1) of section 2 of this Act unless such exercise has the effect of imposing a duty of customs not already imposed or of increasing a duty of customs already imposed by the original notification.

4. *Power of Governor-General in Council to make rules.*—(1) The Governor-General in Council may, by notification in the *Gazette of India*, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may prescribe the conditions subject to which any goods shall be deemed to be the produce or manufacture of a particular country for the purposes of this Act.

APPENDIX 10.

PROPOSED AMENDMENT OF THE TRADE DISPUTES ACT.

Copy of letter No. 2235, dated the 27th June 1933, from the Officiating Labour Commissioner, Bombay, to the Association.

I am directed to forward herewith for your information one copy each of the following :—

(1) Letter No. L-3005, dated the 14th June 1933, from the Government of India, Department of Industries and Labour ;

(2) Extract from Chapter XVIII of the report of the Royal Commission on Labour in India ; and

* (3) The Trade Disputes Act ;

and to request you to favour Government with the views of your Association on the following points, viz., (1) the desirability of converting the Trade Disputes Act to a permanent measure, and (2) the amendments that should be made in the Act. If you will be so good as to inform me of the number of additional copies of the above documents, if any, which you require, they will be forwarded to you.

2. I shall be glad if you will kindly arrange to send in your reply by the 1st of October 1933, at the latest.

Copy of circular No. L-3005, dated the 14th June 1933, from the Deputy Secretary to the Government of India, Department of Industries and Labour, to all Local Governments and Administrations.

I am directed to address you regarding the desirability of continuing the operation of the Trade Disputes Act (VII of 1929) and of amending it in certain respects.

2. The Act, as it at present stands, will expire on 7th May 1934, and the first question which arises is whether its operation should be extended indefinitely or for a further limited period. Provisionally, the Government of India are disposed to the view that a measure of this type is necessary and that it might be converted to a permanent Act. If this view is accepted, it will be necessary to pass an amending Bill deleting sub-section (4) of section 1 before the Act expires and it will be desirable to consider, in this connection, possible improvements in the Act. A reference is invited to Chapter XVIII of the report of the Royal Commission on Labour and particularly to the extract from that chapter appended to this letter.

3. The Act, excluding sections 1, 2 and 19 which are complementary to the operative provisions, falls into three parts. Sections 3 to 14 provide methods and machinery for the investigation and settlement of trade disputes. Section 15 is designed to prevent strikes without notice in public utility services. Sections 16 to 18 are intended for the protection of the community against general strikes which are not purely trade disputes. It will be convenient to discuss these parts separately.

INVESTIGATION AND SETTLEMENT OF TRADE DISPUTES.

4. This part of the Act is based mainly on the British Industrial Courts Act, but differs from that statute in certain important directions. It does not set up a standing Industrial Court, it does not provide specifically for settlements by arbitration, and it does not contain any general provision on the lines of section 2 (1) of the Industrial Courts Act which reads as follows :—

> "Any trade dispute as defined by this Act, whether existing or apprehended, may be reported to the Minister by or on behalf of either of the parties to the dispute, and the Minister shall thereupon take the matter into his consideration and take such steps as seem to him expedient for promoting a settlement thereof."

The Labour Commission discuss the possibility of permanent Courts, but do not favour their establishment, and the experience of recent years does not suggest that machinery of this type is required in India. On the other hand, the Commission lay stress on the absence of any systematic provision for the settlement of trade disputes apart from what they describe as the "heavy artillery of the Trade Disputes Act." They observe that "the most useful form of State assistance in dealing with trade disputes is scarcely employed in India" and that "India has tried to copy the less valuable part of the machinery employed in Great Britain whilst ignoring the most valuable part."

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* Not printed.

5. This is borne out by experience both in India and in Great Britain. During the four years of the operation of the Trade Disputes Act only two Boards of Conciliation and two Courts of Enquiry have been appointed under the Indian Act, while over 500 trade disputes actually culminating in stoppages of work have occurred in India during that time. In the United Kingdom the formal appointment of Boards of Conciliation or individual conciliators under section 2 (1) of the Conciliation Act, 1896, is comparatively rare and several years may pass without the appointment of any Court of Enquiry under the Industrial Courts Act. Arbitration settlements by the Industrial Court or other arbitrators are more frequent. But, as the Labour Commission point out, official assistance in industrial disputes is given mainly by conciliation officers and other officials. While such officers frequently participate in formal conciliation proceedings, their services are utilized much more often in an informal manner before discussions between the parties reach the stage of actual disputes. Attention is in fact concentrated more on the prevention than the settlement of labour disputes. Experience thus suggests that if Governments in India are to give more active assistance in preventing industrial strife, they must ordinarily employ some other and simpler machinery than that provided by the present Act. The Government of India believe that such assistance might with advantage be given more frequently. But they are doubtful if any legislation is necessary for this purpose, particularly as the Labour Commission do not suggest that officers undertaking the work of conciliation should do so under some statutory sanction. They will however be prepared to examine any suggestions for providing within the Act itself some additional machinery for the prevention of trade disputes.

6. Certain amendments of detail in the sections of this part of the Act have been suggested to the Government of India :—

(*i*) The Government of Bombay and the Court of Enquiry appointed to deal with railway retrenchment in 1932 have both pointed out that in section 3 the phrase " between an employer and any of his workmen " is unsatisfactory. This phrase, which is not found in the corresponding British provision, introduces an inconsistency which will be apparent if the definition given in section 2 (*j*) is substituted for the words " trade dispute ", and it has given rise to inconvenience in framing an order under the section. For the precision of the phrase necessitates the specification of at least all the employers concerned, although they may be acting in an association. The omission of the phrase would enlarge the scope of the section by bringing in disputes between workmen and workmen, but the Government of India consider that such an enlargement might be advantageous on occasion and they are therefore disposed to favour it.

(*ii*) The amendments suggested by the Labour Commission in section 13 and certain other amendments of that section were made by Act XIX of 1932. The Commission also throw doubt on the necessity for retaining any criminal sanction in this section. There is no such provision in the British Act but, with the safeguards now provided, it is perhaps unnecessary to make a further amendment.

Public Utility Services.

7. The criticisms and the suggestions made by the Labour Commission in the paragraph dealing with this subject deserve consideration ; but the Government of India are very doubtful as to the desirability of altering this section of the Act at the present time. The only restraint imposed by section 15 on employees lies in the requirement of fourteen days' notice of a strike, and this by itself can hardly be regarded as warranting the conferment of a right to official investigation of any difference that may arise. Further, the safeguards suggested by the Commission are, as they recognize, unlikely to afford complete protection against the serious dangers to which they refer. A possible alternative would be the prohibition of strikes in pursuance of disputes which were under reference to a Board or Court ; this is an extension which could be applied to all forms of employment and not merely to public utility services.

8. When the present Act was under consideration in the Legislative Assembly a proposal was made to enlarge the definition of public utility service in section 2 (*g*) by adding tramway services and inland steamer services. The amendment was withdrawn, an undertaking being given that the matter would be considered in connection with the amendment of the Act. The Government of India consider that the case for including tramway services is weak as these seldom have a monopoly of transport in the areas they serve and the stoppage of work can generally create little more than a certain amount of inconvenience to the public. The case for including inland steamer services is stronger, as in certain parts of the country these form an essential means of communication. Provisionally, therefore, the Government of India are disposed to agree that they might be included, but they will be glad of the views of the local Governments on the question.

ILLEGAL STRIKES AND LOCK-OUTS.

9. So far as the Government of India are aware, no such dispute as is contemplated by sections 16 to 18 has arisen and the Labour Commission offer no comments on this part of the Act. In the circumstances, there would seem to be no call to amend these sections ; but the Government of India will be prepared to consider any suggestions made in this connection.

10. In conclusion, I am to refer to an amendment moved in 1929 to the Trade Disputes Bill which, if it had been adopted, would have added a clause to the Bill prohibiting picketing in connection with disputes which were under references to Boards and Courts. The amendment was rejected, but an undertaking was given that it would be dealt with in connection with the amendment of the Act. Provisionally, the Government of India consider that it is not open to any objection of principle, but they doubt if it would be of much value. The reference to a Board or Court is ordinarily sufficient to secure a continuance or resumption of work during the enquiry. If the law is to be altered, it would be more logical to introduce a provision of the kind indicated at the conclusion of paragraph 7 of this letter and to prohibit the stoppage of work itself rather than the adoption of particular methods in support of a stoppage. But the Government of India doubt if any such provision is required.

11. I am to request that after consultation with the interests concerned, the local Government/you will favour the Government of India with their/your views on—

(1) the desirability of converting the Trade Disputes Act to a permanent measure, and

(2) the amendments that should be made to the Act.

The reply to this letter may kindly be sent so as to reach the Government of India not later than the 31st October 1933.

Extract from Chapter XVIII of the Report of the Royal Commission on Labour in India.

FUTURE LEGISLATION.

There remains the question of the assistance that should be afforded by the State in the settlement of disputes. We have already given a very brief outline of the Trade Disputes Act of 1929 and of the almost continuous exploration of the subject during the ten years which preceded its enactment. As this involved a far more thorough examination of the subject than has been possible for us, and as little experience has yet been gained of the Act in operation, we feel some hesitation in discussing its provisions, and cannot attempt any detailed review. We note, however, that the Legislature, presumably on account of doubt as to the most suitable form of permanent legislation, limited the operation of the Act to five years. We do not doubt that some statutory machinery will be permanently required to deal with trade disputes, and it will be necessary to consider the form which such machinery should take before the Act expires in the first half of 1934. The best service we can render is to refer to some of the views expressed to us in this connection and to offer

comments on a few of the outstanding questions which arise. By so doing we may be able to stimulate thought on these questions in advance of the time when it will be necessary to make a decision.

Demand for Compulsion.

We note in the first instance the anxiety of a section of public opinion for the introduction of the principle of compulsion, either by making obligatory the reference of disputes to arbitration or by the enforcement of the awards of such tribunals as may be appointed to deal with disputes. As regards the compulsory reference of disputes to arbitration, there is in every important dispute a tendency for a section of public opinion to demand official action. This is due, in the main, to a feeling that in most industries the lack of organization on the part of the workers makes it difficult for them to state their case effectively and to press their just claims. This is a point of view with which we have a considerable measure of sympathy. We are also impressed by the success which has attended the efforts of committees or individual arbitrators in the past, but it must be remembered that such authorities have generally been appointed only in cases where there was a distinct possibility of their achieving success.

Objections to Compulsion.

On the other hand, the objections to any scheme involving the compulsory reference of all disputes to arbitration are formidable, quite apart from the practical difficulties that confront such a proposal. We believe that the effect on industry would be disastrous if there was a general tendency to look to some external authority to preserve industrial peace and to discourage settlement by the industry itself. But, if it is accepted that every dispute cannot be referred it follows that discretion must remain with some authority to determine when the statutory machinery should be invoked, and it is difficult to suggest any better authority than Government for this purpose. We hope, however, that, in the remaining period for which the present Act will be in operation, Governments will lose no opportunity of utilizing their power to appoint Boards or Courts when they believe that this action will serve some useful purpose. There seems to be a tendency at present for Government to withhold their hand until a dispute has attained serious magnitude and constitutes a threat to the public peace. There may be a case for the appointment of a tribunal, even if there is little danger of disturbance and no clamant demand for action on the part of the public.

Enforcement of Awards.

The other direction in which it has been suggested that compulsion should be applied is in respect of the enforcement of awards. The view that a finding reached by a properly balanced and *quasi*-judicial body should not be liable to rejection by either of the parties is intelligible. Moreover, advocates of this view can point to the embodiment of it in certain legislation elsewhere. We doubt, however, if those who advocate it are fully conscious of the difficulties involved. It would be impossible to coerce large numbers of men into accepting terms on which they are unwilling to work, and the parties would thus enter into the arbitration on an unequal footing. Further, it seems to us that if an award is to command sufficient confidence to justify its enforcement, it must rest, like a judicial finding, on the application of criteria which are accepted beforehand by the public. In other words, the principles which are to guide the tribunal's decision must be formulated in legislation. Even in respect of wages, we doubt if any satisfactory criterion for an equitable, as distinct from a minimum, wage is available ; and this is only one of the questions that can come before a tribunal.

Public Utility Services.

The public utility services stand in a different category. Section 15 of the Act embodies the principle that those responsible for the maintenance of the services essential to the safety, health and welfare of the community shall not discontinue work without notice. The principle is accepted in a number of other countries and had found a place in certain other Indian Acts long before the Trade Disputes Bill was introduced ; but it is not one which commands by any means universal assent. In our view the weakest point of the Indian provision is that,

while it restricts the powers of workers in public utility services to coerce their employers, it gives in return no assurance that their grievances will receive a hearing. We have made elsewhere proposals to alter the position of railway workers in this respect. With regard to the other classes to whom the section applies, we think the question of providing means for the impartial examination of disputes should have early consideration. The danger that must be faced here is that the external machinery set up for arbitration may be invoked without adequate cause, e.g., that strike notices may be sent whenever a workman is dismissed, and that there may be a corresponding disinclination to settle disputes internally. This danger can be minimised in various ways, e.g., by making arbitration conditional on definite failure of the parties to reach agreement in a reasonable time and on a substantial measure of support for an application, and by requiring a deposit of money with each application. The deposit required, which could be forfeited if the application proved to be trivial or vexatious, should not be larger than is necessary for the purpose in view.

Permanent Courts.

A further question which deserves attention is that of the establishment of permanent courts in place of the *ad hoc* tribunals for which the Act provides. A permanent tribunal would have two advantages. In the first place, its existence would eliminate the delay inevitable in constituting tribunals under the present scheme. By experience it would acquire intimacy with industrial questions and facility in dealing with them. On the other hand, it is important that the members of a tribunal should command the confidence of the parties, and there are frequently persons who, though eminently qualified to assist in settling one dispute, might be of little service in connection with another. Nor would it be easy to find non-officials who are prepared to serve on any tribunal when called. A possible alternative to a permanent court in the leading industrial provinces would be the appointment of a permanent official chairman with whom different members could be associated in different cases, but there is nothing in the present Act to prevent a local Government from re-appointing the same chairman in each dispute.

Amendment of the Trade Disputes Act.

In respect of one section, we recommend an immediate amendment of the present Act. Section 13 is designed to prevent the disclosure by members of Courts or Boards of confidential information relating to trade unions or individual businesses. The main part of the section follows generally the British Act, but to this are appended provisions rendering any member of a Court or Board liable to prosecution at the instance of the person aggrieved by a wrongful disclosure. The members do not receive the protection against criminal prosecution ordinarily granted to public servants in respect of acts done in the execution of their duties, nor is it necessary for the prosecution to show that the disclosure was wilful or to prove that any injury has been done. Moreover, no protection appears to be granted against a civil suit. We are inclined to doubt if a criminal prosecution is at all appropriate, at any rate in connection with a disclosure in an official report. It would perhaps be sufficient in a temporary Act of this kind to provide that no prosecution or suit should be maintainable on account of any breach of the section or any damage caused thereby, except with the previous sanction of the Government which appointed the tribunal.

Neglect of Conciliation.

In concluding this chapter, we would emphasize the fact that the most useful form of State assistance in dealing with trade disputes is scarcely employed in India. The official outlook, like that of the public, has been concentrated largely on the final stages of disputes. As a rule, committees and tribunals have been set up only when disputes had attained considerable magnitude, and when a strike was either imminent or in being. Individual officers, on the comparatively rare occasions when they have intervened have also waited, as a rule, till the later stages. It is at the climax of a dispute, when the parties have completely failed to reach a common standpoint, that settlement is most difficult. At this stage public opinion tends to demand action. Government, which has been either unaware or a passive spectator of the earlier stages, may be compelled to intervene, and such intervention nearly always partakes more of the nature of arbitration than conciliation.

Conciliation Officers.

It is in the earlier stages that assistance of the right kind can be most valuable. We do not suggest that the heavy artillery of the Trade Disputes Act should be used at this stage ; we would repeat that it is far better to get the parties to a dispute to settle it themselves than to put forward a settlement for them and attempt, by invoking public opinion or otherwise, to give it force. There are frequent occasions when the tactful and experienced official can assist by bringing the parties together, or by putting before either party aspects of the other's case which may have been overlooked, or even by suggesting possible lines of compromise. India has tried to copy the less valuable part of the machinery employed in Great Britain whilst ignoring the most valuable part. There, less reliance is placed on *ad hoc* public enquiries of the kind contemplated by the Indian Trade Disputes Act than in the efforts of conciliation officers and others to bring the parties privately to agreement. The need of qualified officers to undertake conciliation is greatest in Bengal and in Bombay; but elsewhere also the heads of the labour departments or other qualified officers should undertake the work of conciliation.

Government's Contact with Disputes.

The existence of such officers should give an additional advantage, in that they will be able to keep Government in close touch with disputes in their earlier stages. Too often when the crisis comes, Government is inadequately informed regarding the antecedents and the merits of a dispute; indeed, in many cases it has received little information of it except that which comes at a late stage from those responsible for law and order. At present, even some officers dealing with labour in the provinces, lacking encouragement (and even permission) to interest themselves directly in disputes, tend to depend on police reports for their information. The attention of the authorities is thus apt to be concentrated too exclusively on the effect which a dispute is likely to have on the public peace and officers whose duties qualify them to act as conciliators sometimes receive no information of a dispute or are informed at a very late stage. An expert officer who had followed a dispute in its earlier stages would be able to take a wider view of the whole situation than those whose interest is rightly concentrated on a special aspect of it, namely, its relation to public security. Even when the expert officer's efforts to secure a settlement were unsuccessful, he should be in a position to give wise advice to Government as to the stage at which it could bring its influence to bear, either privately or by the appointment of a statutory Board or Court. We consider that every Government should have an officer or officers for this purpose.

Copy of letter No. 1460/113, *dated the 27th September* 1933, *from the Association to the Officiating Labour Commissioner, Bombay.*

I am directed to acknowledge the receipt of your letter No. 2235, dated the 27th June 1933, requesting my Committee to express an opinion on certain proposals for the amendment of the Trade Disputes Act. The exact points on which my Committee's views are desired, are :—

(1) whether the present Trade Disputes Act, which expires in March 1934, should be renewed, and if so, whether it should be converted into a permanent measure ;

(2) in addition to the machinery provided for under the Act, whether State assistance could be rendered to the parties through conciliation officers, to adjust their difference so that the possibility of cessation of work may be avoided ;

(3) whether it is desirable to provide for the prohibition of strikes in pursuance of disputes which are under reference to a Court or Board ;

(4) whether picketing in connection with disputes which are under investigation should be prohibited ; and

(5) whether any other amendments are desirable in the existing Act.

2. The matter has been carefully examined by my Committee, and I am to set forth below their considered views on each of the points raised by Government.

3. On the question of the renewal of the Act, my Committee are agreed that such legislation should find a permanent place on the Statute Book, but they are of opinion that in view of the experience of the last few years, there should be an opportunity for reviewing the position at the end of five years. For that reason, their suggestion is that the Act should have a currency of only five years.

4. With regard to the appointment of conciliation officers, one of the main objects which the Royal Commission on Labour had in view when they suggested intervention of this character in the preliminary stages of a dispute was to provide in some way against needless cessation of work. With this object, my Committee are entirely in agreement, but they desire to point out certain considerations of a practical character :—

(a) So far as the Bombay textile industry is concerned, in practically all cases, workpeople have gone on strike without any warning or notice. It is doubtful if a conciliation officer would be of any use in such circumstances. Once the operatives came out on strike, the machinery provided under the existing Act would be adequate to deal with the situation.

(b) The collapse of the 1929 strike completely crippled the power of the then existing trade unions. A vast majority of the Bombay textile operatives to-day owe no allegiance to any union. Under these conditions, the efforts of a conciliation officer are bound to encounter serious difficulties. There would be no assurance to the employers that any compromise arrived at between themselves and the operatives would be regarded as binding on the part of the latter.

(c) The intervention of a conciliation officer at too early a stage of the dispute might encourage the operatives to persist in their attitude however unreasonable it might be, and might lead to multiplication of grievances and unnecessary prolongation of the dispute.

5. These, in the opinion of my Committee are some of the obstacles in the way of the realization of the object which the Royal Commission had in view. If, however, the appointment of conciliation officers is decided upon, then provision must be made in some way to ensure that no strike shall take place without adequate notice and before the services of a conciliation officer have been availed of. My Committee recognize the difficulties inherent in this suggestion, but unless some assurance is forthcoming in this respect, they do not see what object can be served by the creation of conciliation officers.

6. In this connection, it might be useful to draw Government's attention to the Mediation Rules (copy enclosed) drawn up by the Association, approved by the Fawcett Committee and accepted by labour in 1929. These rules were intended to serve the very object for which the appointment of conciliation officers is now being suggested, but they could not be introduced owing to the indifference of such of the labour leaders whose co-operation was sought in 1929.

7. It is necessary in this place to point out that unless labour is properly organized, and is led by men who believe in trade union principles, a great deal of the machinery which may be set up to ensure peace in the industry, would fall into disuse. This state of things constitutes a serious handicap to the industry, and has always to be taken into account when concerting measures such as the one under consideration.

8. With regard to the third and fourth points mentioned in the first paragraph of this letter, my Committee feel that it would be very desirable that on the appointment of a Court or Board, resumption of work should take place. They are unable to agree with Government that reference to a Court or Board would ordinarily be sufficient to secure a continuance

of work during the enquiry, and they think that the prohibition of stoppage of working would not only be "logical" but also necessary. Should, however, a provision of this character be not found feasible, my Committee are strongly of opinion that picketing, at any rate, should be stopped altogether during the pendency of an enquiry. It is essential for the success of such an enquiry that the proper atmosphere should be maintained, and it would be impossible to secure it if the sort of picketing which takes place during a strike is allowed to be resorted to. My Committee invite Government's attention in this connection to the following resolution moved by Mr. Fazal Ibrahim Rahimtoola when the Select Committee's Report on the Trade Disputes Bill was discussed by the Assembly in 1929 :—

"After clause 18, the following new clause be added, and the subsequent clause be renumbered accordingly :—

'19. Where any trade dispute is under inquiry or investigation by a Court or Board, any person who, with a view to compel any workman, employed by an employer who is a party to the dispute, to abstain from doing or to do any act which such workman has a legal right to do, or abstain from doing, wrongfully and without legal authority,

(*a*) persistently follows such workman about from place to place ; or

(*b*) watches or besets the house or other place where such workman resides, or works, or carries on business, or happens to be, or the approach to such house or place, shall be punishable with simple imprisonment, which may extend to three months, or with fine which may extend to two hundred rupees, or with both .' "

The *principle* involved in Mr. Rahimtoola's amendment, which was then accepted by Government has my Committee's support ; but they desire to amplify it, so that all activities on both sides including even speeches and publication of matters relating to the dispute under investigation, or containing incitement to abstain from work or to commit acts of violence, etc., may cease altogether on the appointment of a Court or Board.

9. The only other amendment which my Committee have to suggest in connection with the Trade Disputes Act relates to the law on the subject of picketing in general. My Committee are of opinion that this law should be brought in conformity with that prevailing in England. In India, there must be intimidation to make picketing illegal. In England, intimidation has got to be proved only when picketing takes place at or near the workman's place of employment. The law there makes such an act illegal *even without intimidation* if it is done near a workman's place of residence with the object of inducing him to abstain from working. It is precisely this type of picketing which it is most desirable to prevent. The strike which took place in Bombay in 1929, when private residences and chawls were systematically picketed to prevent those who desired to go back to work from doing so, brought out very clearly the necessity of putting a stop to a method of intimidation which practically deprives those on whom it is practised of all liberty of action. The evidence of Sir Patrick Kelly, Commissioner of Police, Bombay, before the Pearson Committee of Enquiry, and the findings of the Bombay Riot Enquiry Committee strikingly confirm this view, and my Committee hope that the matter will receive the most careful consideration of the Government of India.

Mediation Rules.

Objects.

The objects of these rules is to secure the consideration and settlement of trade disputes in their early stages, and thereby to preserve good feeling between Employers and Operatives. For the purpose of carrying out this object, it is agreed as follows :—

1. In the event of a trade dispute arising between any member of the Millowners' Association, Bombay, and any operative(s), member or members of a Trade Union registered in accordance with the provisions of the Trade Union Registration Act, 1927, in any

mill or mills in Bombay City and Island, other than a trade dispute as to the correct interpretation of the Standing Orders or the Standardisation Rate of Wages laid down for Bombay mills which are members of the Bombay Millowners' Association, the following course shall be taken :—

(I) Before any notice shall be given by either party to terminate employment for the purpose of a lockout or strike, the dispute shall be brought forthwith before a joint meeting consisting of not less than two and not more than six authorized representatives of the mill or mills concerned and an equal number of representatives of the Trade Union or Unions of which the operative(s) is a (are) member(s), and such meeting shall be called within four days from the date of a written application by either party for such a meeting ; and if a settlement of the dispute is not come to at such meeting or at an adjournment thereof, then :

(II) Before any notice shall be given by either party to terminate employment for the purpose of a lockout or a strike, the dispute shall be brought before a joint meeting consisting of two or more members of the Employers' Mediation Panel and an equal number of the Textile Trade Union Mediation Panel, and such meeting shall be called within seven days from the date of an application by either party for such a meeting, and if a settlement of the dispute be not come to at that meeting, or at an adjournment thereof, then :

(III) Before any notice shall be given by either party to terminate employment for the purpose of a lockout or strike, the dispute shall be brought before a joint meeting of the Committee of the Millowners' Association, Bombay, and the representatives of the registered Textile Trade Unions of Bombay, and such meeting shall be called within seven days from the date of an application by either party for such meeting, and if a settlement be not come to at such meeting, or at an adjournment thereof, then either party shall be at liberty to take whatever course it thinks fit.

2. In the event of a dispute arising as to the correct interpretation of the Standing Orders or the Standardization Scheme of Wages laid down for Bombay mills which are members of the Bombay Millowners' Association, the following course shall be taken :—

(I) The dispute shall in the first instance be investigated without delay by the management of the mills concerned who shall, after completing their investigations, in those cases in which a settlement is not arrived at, submit a report within seven days in writing to the Secretary of the Millowners' Association and to the Secretaries of the Textile Trade Unions registered in Bombay.

(II) Upon receipt of such communication by the Secretary of the Millowners' Association, the dispute shall be brought before a joint meeting consisting of two or more members of the Employers' Mediation Panel and an equal number of the Textile Trade Union Mediation Panel, to be called within seven days from the date on which the Secretary of the Millowners' Association received the notification referred to in sub-clause (I), and if a settlement of the dispute be not come to at that meeting, or at an adjournment thereof, then :

(III) Upon application of either party to the dispute, the dispute shall be brought before a joint meeting of the Committee of the Bombay Millowners' Association and the representatives of the registered Textile Trade Unions of Bombay to be called within seven days from the receipt of an application by either party for such a meeting, and if a settlement be not come to at such a meeting, or at an adjournment thereof, then either party shall be at liberty to take whatever course it thinks fit.

3. Whenever a settlement of any trade dispute shall not have been come to and the operatives are on strike, or have been locked out, meetings shall be held periodically between the representatives of the Millowners' Association and representatives of the members of

the Trade Unions concerned in the dispute. The first of such meetings shall be called within four weeks after the commencement of the strike or lockout, and subsequent meetings at monthly or shorter intervals thereafter. The exact date, time and place of the first of such meetings shall be decided at the last joint meeting previous to the commencement of the strike or lockout.

4. Upon an application from either the Millowners' Association, or at least one-half of the registered Textile Trade Unions, a joint meeting of the Committee of the Millowners' Association and the representatives of the registered Textile Trade Unions shall be called within 28 days from the date of such an application to discuss any suggestions for altering or amending terms and/or conditions of employment affecting or likely to affect more than one-quarter of the cotton textile mills in Bombay.

5. The Secretary of the Millowners' Association, Bombay, shall record the decisions of any joint meeting held in accordance with the terms of Rules 1 (II), 1 (III), 2 (II), 2 (III), 3 or 4.

APPENDIX 11.

BILL TO PROVIDE FOR PROMPT PAYMENT OF WAGES.

Copy of letter No. 817, *dated the* 24*th March* 1933, *from the Officiating Director of Information and Labour Intelligence, Bombay, to the Association.*

I am directed to forward herewith for your information one copy each of the following :—

(1) Letter No. F. 106-I/33-A, dated $\frac{\text{21st February}}{\text{4th March}}$ 1933, from the Government of India in the Legislative Assembly Department ;

(2) A Bill to regulate the payment of wages to certain classes of persons employed in industry together with Statement of Objects and Reasons ; and

(3) An extract from the Legislative Assembly Debates dated the 14th February 1933, regarding the Bill;

and to request you to favour Government with the views of your Association on the provisions of the Bill by the 10th May 1933 at the latest. If you will be so good as to inform me of the number of additional copies of this letter and the Bill and the extract from the Assembly Debates, if any, which you require they will be forwarded to you.

2. I would remind you that the Labour Office conducted an inquiry in 1924 on behalf of the Government of India into the method of payment of wages ; namely, (1) after what intervals wages are paid, (2) the number of days elapsing between the date on which payment is due and the date on which payment is effected, and (3) the facilities, if any, given by employers to their employees for obtaining rations. The results of this inquiry were published at pages 491 to 502 of the January 1925 issue of the *Labour Gazette*. In July 1926, the Government of India in the Department of Industries and Labour addressed all Local Governments inviting expressions of opinion on the question of providing legislation for ensuring the prompt payment of wages. The Labour Office on behalf of the Government of Bombay consulted various associations and unions of employers and workers on the proposals made by the Government of India, and a classified summary containing the views of the principal non-official organizations consulted was published at pages 513 to 532 of the February 1927 issue of the *Labour Gazette*.

3. The Government of India, in the Department of Industries and Labour, also in 1926 asked all Local Governments and Administrations to furnish them with information on the extent of the practice in India by which employers in industrial concerns are empowered to inflict fines upon their workmen ; and to favour them with their views on the desirability of taking any action, legislative or otherwise, to counter any abuses which might be found to prevail. Under instructions from the Government of Bombay the Labour Office conducted a comprehensive inquiry into the subject by means of a special schedule drawn up for the purpose, and received returns from about 1,300 industrial and other establishments in the Presidency. The results of the inquiry were published in the form of a special report (price, Re. 1-7-0 per copy) in 1928. A summary of the results of this inquiry was published at pages 749 to 758 of the April 1927 issue of the *Labour Gazette*. This summary was circulated to selected bodies and persons interested in the subject for their views as to the necessity or otherwise for legislation in the matter. The classified summary of the opinions offered by the principal non-official organizations consulted was published in the issues of the *Labour Gazette* for August 1927 (pages 1103 to 1129) and September 1927 (pages 49 to 63).

Copy of letter No. F. 1061/33-A, dated the 21st February/4th March 1933, from the Secretary to the Government of India, Legislative Assembly Department, to the Secretary to the Government of Bombay, Legal Department.

With reference to the Debates of the Legislative Assembly of the 14th February 1933, I am directed to forward herewith copies of the papers noted in the margin* and to request that the Governor in Council will favour this Department with an expression of his opinion on the provisions of the Bill and with the opinions of the Honourable the Judges of the High Court and of such selected officers and other persons and associations of employers and workers as the Governor in Council may think fit to consult on the subject.

*1. Bill as introduced with Statement of Objects and Reasons.
2. Extract from the Legislative Assembly Debates dated the 14th February 1933 regarding the Bill.

2. I am also to request that the Bill and Statement may be published in the *Bombay Government Gazette* in English and in such other languages as the Governor in Council may deem proper, and that the dates of such publication may be communicated in your reply.

3. The reply to this letter should be sent in duplicate by the 1st July 1933.

A Bill to regulate the payment of wages to certain classes of persons employed in industry.

Whereas it is expedient to regulate the payment of wages to certain classes of persons employed in industry ; It is hereby enacted as follows :—

1. *Short title, extent and application.*—(1) This Act may be called the Payment of Wages Act, 1933.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) The whole of the Act applies in the first instance to the payment of wages to persons employed in any factory, and the whole of the Act except section 3 applies in the first instance to the payment of wages to persons (not being persons employed in a factory) employed upon any railway by a railway administration or by a person fulfilling a contract with a railway administration.

(4) The Local Government in any province may, after giving three months' notice of its intention of so doing, by notification in the local official *Gazette*, apply the provisions of the Act or any of them, subject to such relaxations as may be specified in the notification, to the payment of wages to any class of persons employed in any industrial establishment.

(5) Nothing in this Act contained shall apply to the payment of wages to any person whose wages by whatever wage-periods paid amount to one hundred rupees a month or more.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

(*i*) " factory " means a factory as defined in sub-clause (*a*) of clause (3) of section 2 of the Indian Factories Act, 1911 (XII of 1911) ;

(*ii*) " prescribed " means prescribed by rules made under this Act ; and

(*iii*) " wages " means all monies contracted to be paid to a person as remuneration for work done in his employment, but does not include—

(*a*) any contribution paid by the employer to any pension fund or provident fund ;

(*b*) travelling allowance or the value of any travelling concession ;

(*c*) any sum paid to the person employed to defray special expenses entailed on him by the nature of his employment ; or

(*d*) any gratuity payable on discharge.

3. *Payment of wages.*—(1) Where by the terms of employment or by any contract express or implied wages are payable to a person at the end of fixed periods (in this Act referred to as wage-periods), such wages shall be paid before the expiry of the seventh day from the last day of the wage-period in which the wages have been earned, unless the seventh day is a non-working day, in which case the wages shall be paid on the first working day subsequent to such non-working day.

(2) Where the employment of any person is terminated by or on behalf of the employer, the wages due to him shall be paid before the expiry of the second day from the day on which his employment terminated.

4. *Deductions which may be made from wages.*—(1) Notwithstanding the provisions of sub-section (2) of section 47 of the Indian Railways Act, 1890 (IX of 1890), or of any other law for the time being in force, the wages due to an employed person shall be paid to him without deductions of any kind except those authorized by this Act.

(2) Deductions from the wages of an employed person shall be made only in accordance with the provisions of this Act, and may be of the following kinds only, namely :—

(*a*) deductions by way of fine ;

(*b*) deductions for damage or loss attributable to his neglect or default ;

(*c*) deductions in respect of housing accommodation, tools or raw material supplied by the employer ; and

(*d*) deductions in respect of such other services supplied by the employer as the Local Government or the prescribed authority may by general or special order authorize.

5. *Deductions by way of fine.*—(1) No deduction by way of fine shall be made from the wages of any employed person, unless a notice has been exhibited in the prescribed manner on the premises in which he is employed specifying the acts or omissions on the part of an employed person for which a fine may be imposed, nor otherwise than in accordance with such notice.

(2) The total amount which may be deducted by way of fine from the wages of an employed person shall not exceed in any one month an amount equal to half-an-anna in the rupee of his wages for that month.

(3) No deduction by way of fine shall be made from the wages of any employed person who is under the age of fifteen years.

(4) Where the recovery of a sum deducted by way of fine is made in instalments, the instalments shall not be more than two, and shall not extend beyond the wage-period following that in which the fine was imposed.

(5) All deductions by way of fine and all realizations thereof shall be recorded in a register to be kept by the employer in such form as may be prescribed ; and the proceeds of all such deductions shall be expended only on such purposes beneficial to the persons employed in the factory or establishment as are approved by the prescribed authority.

6. *Deductions for damage or loss.*—A deduction under clause (*b*) of sub-section (2) of section 4 shall not exceed the amount of the loss caused to the employer by the neglect or default of the employed person, or where the damage or loss is to an article manufactured for sale, the wholesale price of that article.

7. *Deductions for services rendered.*—A deduction under clause (*c*) or clause (*d*) of sub-section (2) of section 4 shall not be made from the wages of an employed person, unless the housing accommodation, tool, raw material or other service has been voluntarily accepted by him, and such deduction shall not exceed an amount equivalent to the value of the service rendered.

8. *Rule-making power.*—(1) The Local Government may, by notification in the local official *Gazette*, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(*a*) require the maintenance of such records and returns as are necessary for the enforcement of the Act, and prescribe the form thereof ;

(*b*) prescribe the authority competent to authorize deductions for services under clause (*d*) of sub-section (2) of section 4 ;

(*c*) prescribe the manner in which the notice under sub-section (1) of section 5 of acts or omissions for which fines may be imposed shall be given ;

(*d*) prescribe the form of the register of deductions from wages referred to in sub-section (5) of section 5, and the authority competent to approve of the purposes on which the proceeds of fines shall be expended ; and

(*e*) prescribe the manner of giving notice of the days on which wages will be paid.

9. *Inspectors.*—(1) The Local Government may, by notification in the local official *Gazette*, appoint such persons as it thinks fit to be inspectors for the purposes of this Act and may define the local limits within which they shall exercise their functions.

(2) An inspector of factories appointed under sub-section (1) of section 4 of the Indian Factories Act, 1911 (XII of 1911), shall be an inspector for the purposes of this Act, in respect of all factories within the local limits assigned to him.

(3) A Supervisor of Railway Labour appointed under sub-section (1) of section 71G of the Indian Railways Act, 1890 (IX of 1890), shall be an inspector for the purposes of this Act in respect of all persons to whom this Act applies employed upon a railway.

(4) An inspector may enter on any premises, and make such examination of any prescribed register, and take on the spot or otherwise such evidence of any person, and exercise such other powers of inspection, as he may deem necessary for carrying out the purposes of this Act.

(5) Every inspector shall be deemed to be a public servant within the meaning of the Indian Penal Code (XLV of 1860).

10. *Claims arising out of deductions from wages or delay in payment of wages.*—(1) The Local Government may appoint a Magistrate or other person as the authority to hear and decide in any area assigned to him by the Local Government all claims arising out of deductions from the wages or delay in the payment of the wages of employed persons.

(2) Where contrary to the provisions of this Act any deduction has been made from the wages of an employed person, or any payment of wages has been delayed, such person himself, or any officer having powers of inspection under this Act, or any person acting on behalf of such person, may prefer a claim to the authority appointed under sub-section (1) for a direction under this section.

(3) When any claim under sub-section (2) is preferred, the authority shall hear the aggrieved party and the employer and may, without prejudice to any other penalty to which the employer is liable under this Act, direct the refund to the employed person of the amount deducted, or the payment of the delayed wages, together with the payment in either case of such compensation not exceeding ten times the amount of the sum wrongfully withheld as the authority may think fit:

Provided that no direction for the payment of compensation shall be made in the case of delayed wages, if the authority is satisfied that the delay was due to failure by the employed person to apply for payment.

(4) Any amount so awarded may be recovered in the manner provided in the Code of Criminal Procedure, 1898 (V of 1898), for the recovery of fines.

11. *Penalty for offences under the Act.*—(1) Whoever being responsible for the payment of wages to an employed person contravenes any of the provisions of section 3, section 4, section 5, section 6 or section 7, shall be punished with fine which may extend to five hundred rupees.

(2) Whoever contravenes any provision of any rule made under section 8 shall be punished with fine which may extend to one hundred rupees.

12. *Procedure in trial of offences.*—(1) No Court shall take cognizance of a complaint against any person for an offence under sub-section (1) of section 11, unless a claim in respect of the facts constituting the offence has been successfully preferred under section 10, and the authority empowered under that section has sanctioned the making of the complaint.

(2) Before sanctioning the making of a complaint against any person for an offence under sub-section (1) of section 11 the authority empowered under section 10 shall give such person an opportunity of showing cause against the granting of such sanction, and the sanction shall not be granted if such person satisfies the authority that his default was due to a *bona fide* error or dispute as to the amount payable to the worker, or to a failure by the employed person to apply for payment.

(3) No Court shall take cognizance of an offence under sub-section (2) of section 11 except on a complaint made by or with the sanction of an officer exercising powers of inspection under section 9.

(4) In sentencing any person to fine for an offence under sub-section (1) of section 11 the Court shall take into consideration the amount of any compensation already awarded against the accused in any proceedings taken under section 10.

13. *Bar of suits.*—No Court shall entertain any suit for the recovery of wages or of any deduction from wages, if such suit raises a question substantially identical with a question which has been decided in a claim preferred under section 10.

14. *Contracting out.*—Any contract or agreement, whether made before or after the commencement of this Act, whereby an employed person relinquishes any right conferred by this Act, shall be null and void in so far as it purports to deprive him of such right.

15. *Powers to be exercised by Governor-General in Council in certain cases.*—The powers by this Act conferred upon the Local Government shall be exercised by the Governor-General in Council in any case in which the exercise of such powers affects any persons (not being persons employed in a factory) employed upon a railway.

STATEMENT OF OBJECTS AND REASONS.

In 1926, the Government of India addressed Local Governments with a view to ascertain the position with regard to the delays which occurred in the payment of wages to persons employed in industry and the practice of imposing fines on them. The investigations revealed the existence of abuses in both directions and the material collected was placed before the Royal Commission on Labour which was appointed in 1929. The Commission collected further evidence on the subject and the results of their examination with their recommendations on these questions will be found on pages 216—221 and 236—241 of their Report. The Government of India have since re-examined the subject in the light of the Commission's Report and the Bill embodies the conclusions now reached. The principal provisions are explained in the subjoined Notes on Clauses.

NEW DELHI, *The 30th January* 1933. F. NOYCE.

NOTES ON CLAUSES.

Clause 1.—The Bill applies only to wages payable to persons receiving less than Rs. 100 monthly. The provisions relating to prompt payment of wages are applicable in the first instance only to factory employees and the provisions relating to deductions are intended for application in the first instance to factory employees and railway workers. But it is proposed to give power to Local Governments to extend any or all of the provisions of the Act to other industrial establishments.

Clause 3.—This is designed to secure that wages shall ordinarily be paid within seven days of the expiry of the period within which they were earned. But it is proposed to reduce this period to two days when an employee is discharged.

Clause 4.—It is intended that the possible deductions from wages should be of three kinds only, viz :—

(1) deductions by way of fines,

(2) deductions for damage or loss,

(3) deductions for services.

Clause 5.—It is proposed that fines may be imposed only on adults, that they should be strictly limited in amount and that they shall not be recoverable in more than two instalments or after an undue delay.

Clause 6.—In the case of deductions for damage or loss, the amount is limited to the actual loss or in the case of a manufactured article to the wholesale price of that article.

Clause 7.—Deductions for services are limited to certain services specified in clause 4 (2) (*c*) and to others which may be prescribed by authority, and provision is here made for limiting the amount of the deduction to the value of the service rendered.

Clause 10.—It is proposed that claims on account of either deductions or delay should ordinarily be enforced, if necessary, by non-criminal proceedings before a Magistrate or other officer, who will have the power to direct a refund together with the payment of compensation.

Clauses 11 *and* 12.—It is proposed that persons contravening the provisions of the Act should be liable to prosecution but that prosecutions should only be maintainable after a successful claim for a refund has been preferred and with the sanction of the authority granting the refund. Similarly, it is intended that prosecutions for infringement of the rules should require the sanction of an inspecting officer.

Extract from the Legislative Assembly Debates, Vol. I, No. 8.

The Assembly met in the Assembly Chamber of the Council House at New Delhi, on Tuesday, the 14th February 1933.

* * * * * *

THE PAYMENT OF WAGES BILL.

THE HONOURABLE SIR FRANK NOYCE (Member for Industries and Labour): Sir, I move :—

> "That the Bill to regulate the payment of wages to certain classes of persons employed in industry be circulated for the purpose of eliciting opinion thereon."

This measure, which like most of the other measures that in my present capacity I have placed before this House, is the outcome of the recommendations of the Royal Commission on Labour and has a fairly long history behind it. The attention of the Government of India was first drawn to the question of regulating the practice of imposing fines on workmen as long ago as 1925. They consulted the Local Governments on the subject and collected a considerable amount of material. The result of this consultation showed that abuses were far from general, but that there were definite abuses was clearly established. At about the same period, the question of the payment of wages was raised by a private Bill in this House. That Bill was primarily designed to enforce a system of weekly payments in industry. It was finally withdrawn by its sponsor on the understanding that Government would investigate the subject. The Government had previously collected a considerable amount of material relating to the period by which wages were paid and the delays which accompanied their payment, and the results of that investigation were given to the Members of this House and to the public. By the time the Government of India were in a position to proceed, the Labour Commission were on the point of starting their labours and it seemed most desirable to secure their advice on these questions. The material collected was, therefore, placed at their disposal and the recommendations they made are available to Honourable Members in their report.

Briefly, the Whitley Commission contemplated legislation in regard to the payment of wages in three directions, namely, to regulate deduction from wages, to secure the prompt payment of wages, and to reduce in certain classes of factories the periods by which the wages are paid. This Bill, as the House will doubtless have observed, deals only with the first two of these purposes. It excludes the third, because that introduces questions and considerations on which the Local Governments and the public have not yet had an opportunity of pronouncing. These questions are more open, I think, to legitimate differences of opinion than those with which this Bill is concerned. For, while I hope that it is generally agreed that a worker's wages should be paid with reasonable promptitude and without

unreasonable deductions, the fact that wages are in many cases paid at intervals of as long as a month apart is not, I think, usually regarded as an injustice. If it is to the disadvantage of workmen, they have not generally voiced it as a grievance. It may be the case that the reduction of the periods in such cases in the manner proposed by the Commission would be to the advantage of workmen, but that is a question on which we feel that it is necessary to secure the views of both employers and workmen. I can assure my Honourable friend, Mr. Joshi, who, I know, in these matters, does not consider that we go either fast enough or far enough, that we are taking early steps to do this, but we must do it before we can sponsor legislation on the subject in this House. Unfair deductions and delays in payment are, on the other hand, a cause both of hardship and bitterness. Sums that may seem small to those who impose them, delays that seem unimportant to those who cause them, may involve real distress to a workman; and even when they do not have that result, delays and, even more, unfair fines are a form of injustice which is apt to produce deep resentment on the part of those who suffer from them. The worker has at present no effective redress against a deduction unfairly imposed by an employer, or too often by a subordinate of the employer or manager. Nor, short of a strike, has he any effective means of enforcing the payment of wages after he has earned them.

The Bill before the House has, therefore, two main purposes—to secure the worker against unfair deductions of the wages paid to him, and to secure that those wages will be paid as soon as reasonably possible after they have been earned. The provisions, I hope, are straightforward, but I should like to invite special attention to the procedure which we have suggested in clauses 10 and 12. Instead of relying mainly on the form of prosecutions to ensure the observance of the law, we have put what may be described as the civil remedy first. The worker is to be given, in a non-criminal but simple proceeding, redress and compensation for the infringement of the law and a prosecution will only be resorted to after that proceeding has concluded and if sanction for it is expressly granted. Our intention is that the civil remedy should be the regular one and that prosecution should follow only after an infraction of the law is established and if a competent authority considers that the case is sufficiently serious to warrant that step. Our object is to prevent unnecessary harassment of employers; for we recognize that while the provisions of this Bill may be greatly needed in specific cases, the practices against which it is aimed are far from general. We want, therefore, to ensure that on the one hand our law will impose no burden on the employers (and I hope and believe they are the big majority) who pay their wages fully and promptly. For the same reason we have limited the initial operation of the Bill to those forms of industry where we believe it to be required. But we are equally anxious that where this measure is needed, it will be effective and that workers who have earned their wages can feel assured that they will get what they have earned and as soon as possible after it has been earned.

Sir, I move.

MR. DEPUTY PRESIDENT (Mr. R. K. Shanmukham Chetty): Motion moved :—

"That the Bill to regulate the payment of wages to certain classes of persons employed in industry be circulated for the purpose of eliciting opinion thereon."

MR. N. M. JOSHI (Nominated Non-Official): Mr. Deputy President, I have great pleasure in supporting the motion moved by the Honourable Member in charge of the Department of Industries and Labour. I am really glad that Government have introduced this measure, although I must confess that it is a measure which is long overdue.

SIR COWASJI JEHANGIR (Bombay City: Non-Muhammadan Urban): All labour legislation is in his opinion.

MR. N. M. JOSHI: The Honourable Member who made this motion has himself admitted that the question of deduction of fines from wages had been before the Government for nearly seven years and, if the Government have taken action after seven years, I am sure no one will accuse them of having been in a great hurry to bring forward a measure of this kind before the Legislature.

The Bill deals with the question of the payment of wages and deductions from wages. The Honourable Member who moved this Bill stated that some questions connected with the payment of wages, especially the method of payment of wages, were being considered by Government and he assured the House that some of these questions at least would be brought before this House without much delay. But the question as regards the wages which is more important than the methods of payment is the regulation of wages itself and I would like to know from Government what steps they have taken to give effect to the recommendations of the Royal Commission on Labour as regards the regulation of wages. The Royal Commission has made certain recommendations for the establishment of minimum wages in certain industries. I should like to know what Government have done in that respect. The Royal Commission asked the Government to see that inquiries were made in the case of certain industries in which generally fixing of the minimum wages is necessary. I am anxious that this question, which is more important than the method of payment of wages, should be taken up by Government without delay.

Then, Sir, as regards the methods of payment, the Honourable Member has already dealt with the question of prompt payment of wages. He assures us that he is considering that question and will come to a decision at an early date. Then, there are one or two small points which I would like to bring to the notice of the Honourable Member. The Royal Commission had made a recommendation on page 121 of their report that the payment of wages should not be made on rest days or holidays. They found that in the coal mining area wages were paid generally on a Sunday with the result that the workmen generally lost the holiday altogether in receiving wages. They had to come to their mines from their villages and, then, as there are more than a thousand people to take the wages, the payment of wages took some time with the result that they lost the advantage of the holiday. Therefore, the Royal Commission recommended that the Government should first try to induce managers of mines to see that the payment is not made on holidays and, if the managers do not listen to that advice, they should introduce legislation prohibiting the payments of wages on holidays. This is what the Royal Commission has said :—

> "The matter is one that might be left to the initiative of the management, but if, after a reasonable time, payment on a rest day has not been discontinued, Government should take steps to prohibit the practice."

It is now more than two years since the report of the Royal Commission on Labour was published, and Government should be in a position to state now whether the managers have discontinued the practice or not and, if they find that it has not been discontinued, they should deal with them by way of legislation.

Then, Sir, out of the two questions with which the Bill deals, the first question is the payment of wages without delay. The Commission has recommended, on page 241 of their report, that this piece of legislation or this reform should be made applicable not only to factories, but to mines, railways, and plantations also. I do not know why the Government of India have confined this Bill for the present to factories only. This is what the Royal Commission says on page 241 :—

> "In our opinion, the law should be applicable to factories, mines, railways and plantations and it should provide for possible extension to other branches of industry."

My own view is that, besides the industries mentioned by the Royal Commission, there are other industries to which the regulation in question should be made applicable such as tramways, docks and other organized industries. Now, as regards section 3 itself, the section carries out the recommendation of the Royal Commission that a delay of not more than seven days should be allowed before the wages are paid after they become due. My own view is that this period should have been even shorter than seven days. There is no reason why if, in other parts of the world, wages are paid very promptly, they should not be paid promptly in India and a delay of even seven days should be necessary. When we talk of reforms in labour legislation, we are told that Indian workers are quite different from the workers in other parts of the world and that a differential treatment is justified on account of the ignorance of the Indian workers or the inefficiency of the Indian workers.

Now, the delay in payment is caused because of the inefficiency of the employers themselves and I hold that the employers' representatives in this House and the country generally will not admit that they are less efficient than the employers in other parts of the world. I, therefore, think that this period of seven days should be even shorter.

The other part of the Bill deals with the deduction by way of fine or deductions for damage or loss and deductions for services rendered by employers for workmen. Now, as regards this part of the Bill I would have liked Government to deal with one or two other matters which are similar in character. The Royal Commission had recommended that the employer should not be allowed to deduct certain advances which are made to the employees either by way of travelling expenses or for meeting their other expenses and the advance made should not be allowed to be recovered by more than one instalment. This is what the Royal Commission says on page 236 :—

> "We recommend, therefore, that the recovery of any amount advanced to meet the expenses of recruitment of labour should be illegal and that, so far as other advances are concerned, no amount advanced, before actual employment begins should be recoverable except from the first wage payment."

I would like to know from Government whether they propose to deal with this question without delay.

There is another question which is similar in character. In Bombay in certain mills they make a rule that if a workman does not claim his wages and take them within six months after they are due, the wages are forfeited. There is no question of payment of wages here, but there is forfeiture of wages, that is, deduction of the whole amount of wages. Now, I want to know whether the Government propose to deal with that question also. Then, as regards this Bill itself, Government have again made it applicable to a few industries. As a matter of fact, in this matter I do not know why the Bill should be made applicable to only certain industries ; the Bill should, I think, be made applicable to all workmen. In England, since 1896, they had the Truck Act which applies to all workmen ; they did not confine it to only the organized industries.

Then, as regards the principle of the deduction from the wages of workmen, I hold a different view to the view expressed by the majority of the Members of the Royal Commission. I hold that no employer should be allowed to make any deductions from the wages of workmen either by way of fine as a measure of discipline or by way of a fine imposed for the losses sustained by employers on account of what is called defective work or even for what are called services rendered by the employer to the workmen.

DR. ZIAUDDIN AHMAD (United Provinces Southern Divisions : Muhammadan Rural) : Then how are the fines to be collected ?

MR. N. M. JOSHI : I am against fines altogether. I do not want the employer to impose any fines ; so there is no question of the collection of fines.

SIR COWASJI JEHANGIR : Will that apply to Government also ?

MR. N. M. JOSHI : I said definitely that there is no reason why this Bill should be confined to certain classes of workmen only and not to all.

SIR MUHAMMAD YAKUB (Rohilkund and Kumaon Divisions : Muhammadan Rural) : Then what punishment would you provide for breach of discipline ?

MR. N. M. JOSHI : I am going to deal with that question. I am quite aware that people are generally worried as to how discipline is to be maintained if fines are not to be imposed or how Government can keep order without imprisonments. I am quite aware that there is a feeling that unless you have some drastic punishments imposed upon people, the people will not behave well.

SIR MUHAMMAD YAKUB : What about domestic servants ?

MR. N. M. JOSHI : The Bill does not deal with domestic servants. I should certainly not object to domestic servants being included within the scope of this Bill. Now, this question of the maintenance of discipline by means of fines must be seriously considered by this House. I am certainly not against discipline. Men must be disciplined—not only workmen, but all of us must be disciplined. But let us consider what is the best method of maintaining discipline. Is it the experience of the world that you must impose fines upon workmen in order to get better discipline ? Is discipline actually secured in that way ? Mr. Deputy President, that is not the experience of the world. The experience of the world shows that if you impose a fine, it causes irritation, it causes discontent, with the result that within a short time you have to impose a fine for the second time. Then you have again to fine a third time, and so on. Not only that, but the frequent imposition of fines leads to suspension of workmen and ultimately it leads to his dismissal. On this subject, Mr. Deputy President, I propose to read out the results of the experiences of people in England. I am now going to read a few extracts from the report of what is called the Truck Committee appointed by the British Government and which reported in the year 1908. I am reading from an extract from the Minority Report by Mrs. H. J. Tennant and Mr. Stephen Walsh, M.P. This is what they say :—

> " In our opinion, disciplinary fines fail in their purpose. We believe them to be not merely negative in good, but active in harm inasmuch as they maintain and even create the very situation they are designed to destroy. Irritating in their imposition and ineffective in their result, they occupy in the organization of industry, where they exist, a place that should be held by supervision . . . . "

SIR MUHAMMAD YAKUB : For whose benefit is all this ?

MR. N. M. JOSHI :—

> " Our opinion is supported by the evidence of His Majesty's Inspectors of Factories, Miss Paterson, Miss Squire, Miss Deane and Miss Owner and by other witnesses. Replying to the Chairman, Miss Squire says :—
>
> > ' I should say, from my experience, that they are quite unnecessary ; that if a foreman or forewoman knows his or her business, there is no need whatever for a disciplinary fine. I think that is exemplified in certain factories where there are a very large number of departments, and the departments all resemble one another very closely, perhaps 300 girls in each department, with someone in charge ; the work is very similar. Each foreman or forewoman is provided with a book to register the fines for breaches of discipline. I found, on examining these books, that some forewomen will have their book almost filled up in six months, and others will never enter a fine of any kind ; they are quite able to maintain discipline by their own influence.' "

Then, Sir, there is something more interesting from a teacher :—

> " Miss Tuckwell confirms this opinion from her experience in teaching as well as from her industrial experience :
>
> > ' A good teacher can manage very well without punishments, whereas a bad teacher may be always punishing, and yet not secure good order.' "

SIR MUHAMMAD YAKUB : Mr. Deputy President, is it legitimate to go into the details of a Bill on a motion for circulation ? Is this an occasion for making such a long speech and going into the details of the Bill ? Is it not obstruction ?

MR. DEPUTY PRESIDENT (Mr. R. K. Shanmukham Chetty) : I have no reason to think that the Honourable Member is obstructing the business of the House.

MR. N. M. JOSHI: Mr. Deputy President, I may inform my old friend, Sir Muhammad Yakub, that I am not yet speaking on the details of the Bill; I am speaking on the general principle of the Bill as to whether discipline is to be secured by way of fines or not. Now, these are the opinions of inspectors of factories, but I shall now quote from the opinions of very prominent British employers. This is what Mr. Cadbury says. Mr. Cadbury is a very well-known employer: Sir Cowasji must have heard about him, and everybody must have heard about the famous Cadbury's chocolates. Mr. Cadbury describes in detail the supervisory system substituted for the system of fines, and he gives his experience of the results of the two systems. Fines, according to him, were "not in any way reformative" but "had practically no influence upon the character of offenders." "Such influence, as they had, was of the moment only. The system did not lead to efficiency, and did not weed out the real offenders." Asked what he would say upon the representation, frequently made to the Committee, that fines were almost a necessity in respect of late attendance, Mr. Cadbury replied :—

"Our time-keeping has very much improved since we abolished fines."

In illustration of this improvement, he informed the Committee that "late-time" cases fell from 115 in the year 1900 to 33 in the year 1905. "Substantially we have eliminated lateness," he says :—

"The cases of bad work fell from 129 in 1900 to 19 in 1905."

In Mr. Cadbury's opinion :—

"It would have been impossible to effect this result by a system of fines."

Now, Mr. Deputy President, these are the opinions of people who know their work in this matter. Personally I hold that the only way of maintaining discipline is by the employers showing a better example to their workmen themselves. A workman will understand supervision, guidance and example. If the employer goes late to the factory, the workman will go late. That is the experience not only of employers, but everywhere. If a father wants to teach discipline to the child, the father himself must be disciplined. Similarly, if a teacher wants to teach discipline to his pupils, the teacher himself must be disciplined. That, Mr. Deputy President, is the best way of maintaining discipline either by the parent or by the teacher or by the employer. The best way of maintaining discipline is to have a proper kind of supervisors who will maintain discipline by their example and not by means of punishments. Then, Mr. Deputy President, it is generally held by some people who feel that if you abolish fines, the employers will resort to some other punishments. They said they would suspend the offending workmen. But the employers are people who understand their interests. They know that frequent suspensions will cause inconvenience to them. If a man is suspended, his place cannot be taken by another. The whole machinery has to be kept going while a part of the machinery is not productively used. Then, it is held that if employers are not allowed to fine, they will dismiss the workmen. That fear too is groundless. As a matter of fact, Mr. Cadbury himself has stated that by the abolition of fines, his experience was that the dismissals also were reduced in number and it is the system of fines that accounts for dismissals. Mr. Deputy President, although I am tiring the patience of some Members here, I am tempted to read another small extract from Mr. Cadbury on this interesting subject :

"The reduction in the number of offences was accompanied by a reduction in the number of discharges."

So, if you reduce the occasions on which fines should be imposed, the number of discharges will also be reduced :—

"The percentage of discharges under the system of fining had been double that under the reformed system."

Mr. Cadbury's carefully noted and tested experience, important in all respects, is of importance in this last respect more perhaps than in any other.

Now, Mr. Deputy President, I do not wish to tire the patience of the Members of the Assembly by reading out any more extracts on this subject. I am sure if the Members will consider this question seriously and if they really want that the workers in our industries should be disciplined, I feel sure they will come to the conclusion from what I have said and from what I have read that the best method of maintaining discipline in factories is to have proper kind of supervision. Now, the second occasion for deductions from wages is the fine imposed upon the workmen for the losses which the employers are said to sustain by the bad workmanship of the workmen. When you find an article spoilt, it is difficult to say whether it is spoilt by the fault of the workman or by the fault of the machinery or by the fault of the material. Take a piece of cloth which is spoilt. It may be spoilt, because the yarn was bad; it may have been spoilt because there was some defect in the machinery or in the loom. I am quite prepared to admit that on some occasions it may have been spoilt by the fault or negligence of the workman, but it is not an easy thing for an employer to find out whether the spoiling of the cloth was due to the fault of the workman. I, therefore, think that the employers should take these losses which are sometimes caused as the losses which are inherent or incidental to the business and, therefore, they must suffer these losses themselves. Now, we know ourselves that losses are caused not only by workmen, but by all classes of people who have got some responsibility. I shall give you the example of railways. On railways poor clerks in the goods sheds have to pay for losses by way of debits which are raised against them for having made some mistakes in calculating rates, distances, etc. Now, these poor clerks are made to suffer and are made to pay sometimes Rs. 10, Rs. 15 or even Rs. 20 a month. But are the losses caused only by the mistakes of clerks on our Indian Railways? Our Indian Railways have begun to lose nowadays and may I ask the Member in charge of the Railways whether he was not responsible for the management of our railways. If the railway rates were insufficient, was it not his duty to see that sufficient railway rates were imposed? If losses are caused, do we ask the Members of the Railway Board or the Member in charge of the Railways in the Government of India to pay for the losses sustained by the country? Certainly, they are equally responsible for the losses which are caused to the railways. If they had been more careful, there would not have been any losses in our railways. So, why not ask them to pay for the losses? Why ask poor clerks only to pay for the losses which the railways sustain on account of small mistakes in calculating the rates and the distances? I think it is a wrong principle to ask workmen to pay for the losses which are really incidental or inherent in the business and in the industrial work itself. I am not, therefore, in favour of allowing the employers to make any deductions from the wages of workmen on account of the losses which are said to be sustained by the employers on account of the bad workmanship of the employees.

Then, there is the question of deductions for what are called services rendered by the employers to the workmen. Now, there are various kinds of services which the employers are said to render to the workmen. Our clause 7 mentions deduction of wages in respect of housing accommodation, tools, raw material supplied by the employer. Here, too, in the case of tools and raw materials supplied by the employer, I do not know why there should be any deductions. It is the duty of the employer in the industry to supply raw material and also to supply tools and I do not know why any deduction should be made as a sort of rent for the tools with which the workman has to work. Personally, I do not know what tools and what raw materials are supplied by the employers in the industries to which the Bill applies. The Bill applies to factories and railways for the present and I should like to know what tools and what materials are supplied either by the factories or by the railways to the workmen for which they should be charged any fee or for which they should make any deduction from the wages of the workman. Then, as regards housing: if employers build houses and the employees voluntarily take them, the employers should recover rents from the employees as other landlords recover their rents from their tenants, and I do not know why the employers should be permitted to deduct rents of the houses which their employees occupy from their wages. Of course there are certain kinds of deductions in England which are made on account of certain insurance premia which the employers are allowed to make. Contributions of workmen for the unemployment insurance could certainly be deducted from the wages of the workmen.

MR. K. AHMED (Rajshahi Division: Muhammadan Rural): Why do you allow a deduction of Rs. 25 for your house rent?

MR. N. M. JOSHI: I do not allow it: I simply tolerate it. This, Mr. Deputy President, is my view as regards the principle of this Bill. I am quite aware that I am tiring the patience of this House by going into this question in some detail, but I would, by your indulgence and by the indulgence of the House, make a few more remarks on the main clauses of this Bill.

Now, Sir, this Bill is based more or less, not very closely, upon the English Truck Act of 1896. But the proposed Bill has not made certain provisions to which I shall now refer very briefly. The English Act, while providing that fines should be deducted from the wages, has made a provision that if, by any act or omission, on the part of the employee, loss or inconvenience or hindrance is caused to his business or his business is interrupted, then only he should be allowed to deduct fines from his wages. This is sub-section 1 (c) of the Truck Act of 1896. Fines imposed under the contract are in respect of some act or omission which causes or is likely to cause damage or loss to the employer or interruption or loss or hindrance to his business. Our Bill does not make any provision of this kind. I think this provision is useful in restricting the power of the employer. Then the English Act provides that the fine should be reasonable and fair. I am quite aware, Sir, that our Bill has laid down maximum amount to be deducted from the wages of workmen by way of fine, but I feel that, even though the maximum may be fixed, it is useful to put in a clause that within the maximum the fine imposed should be reasonable and fair. Now, as regards the maximum itself, I feel that the maximum laid down by Government is somewhat higher. They have suggested that the maximum amount of fine to be deducted in a month should be half-an-anna in the rupee of the workmen's wages, which comes to more than three per cent. of the wages. The employers in Bombay, when they made their standard by-laws, fihemselves proposed that the fines in a month should not exceed more than two per cent.; and I do not know why Government should now recommend that the maximum amount of tne should be more than three per cent., while the employers themselves were quite content to have a maximum of two per cent.

MR. A. G. CLOW (Government of India: Nominated Official): Didn't the Royal Commission recommend that ?

MR. N. M. JOSHI: Then, Sir, the Bill proposes that the fines should be allowed to be deducted in two instalments. I think this provision of deducting the fine in two instalments is not in the interest of the workmen, and the employers should not be allowed to make any deductions by instalments at all. If he has to deduct any fine from the wages, it should be done only in one instalment. If we allow instalments, the employers will only be tempted to impose higher fines. Then, Sir, the English Act provides that particulars of his acts or of his omissions and particulars of the fine should be supplied to the workman himself. The Bill which is before us does not make any provision as regards that.

This is as regards deduction by way of fine for discipline. Then, as regards deductions for losses, the English Act has made a similar provision which our Bill has not made. The Bill does not even make a provision that notices as regards agreements between the employers and the employees giving the terms by which employers will be able to impose fines for losses should be exhibited. Our Bill does not make any provision for such notice. The English Act does make a provision compelling employers to exhibit notices giving the terms on which the contract is made in this respect. Then, Sir, the English Act provides that particulars should be supplied to the workman. These provisions are also applied in the English Act to the third class of payments, namely, for services rendered by the workman.

Sir, I do not wish now to go any more into these details. The English Act also makes certain more provisions. One of their provisions is that the Inspector of Factories or other inspectors, who have to deal with this work, should have power to ask employers to supply him with copies of the particulars of the agreement as well as particulars of the fines imposed upon the workmen. Our Act, I think, does not make that provision.

MR. A. G. CLOW: See section 9.

MR. N. M. JOSHI: Here the Inspector is authorized to make an examination. The English Act provides that the employer is bound to send him a copy. Sir, I have tried to examine it as carefully as I could in the short time at my disposal.

Then, as regards penalties, the Honourable Member in charge of the Bill stated that Government's intention was that people should, in the first instance, resort to the civil remedy provided for in the Bill. Sir, I am not very anxious that workmen should make criminal prosecutions against their employers. Therefore, we are quite prepared that the civil remedy may be utilized. At the same time, our Bill provides that if an employer is to be prosecuted, he must be prosecuted with the approval or consent or sanction of the Inspector. The English Act does not make sanction of the Inspector necessary for a prosecution. Sir, these are some of the remarks which I wanted to make on the clauses of the Bill, and, with these remarks, I support the motion made by the Honourable Member.

MR. A. G. CLOW: Sir, I do not propose to follow my Honourable friend through all the details to which he has treated the House, nor to answer what would come to a very elaborate questionnaire if I collected all the questions which he put. I think his speech bore out the remark of my Honourable friend in charge of the Bill that Mr. Joshi always thinks that we are neither going far enough nor fast enough. And as regards speed I thought I detected an explanation in his speech when he said that the report of the Labour Commission, which was published in July 1931, had now been published for more than two years. I wondered if time does not go a little faster for Mr. Joshi than it does for the rest of us, and if in consequence the movements of Government and of other persons do not appear to him to be unduly slow.

SIR COWASJI JEHANGIR: How many Bills have you moved since then ?

MR. A. G. CLOW: About five or six.

SIR COWASJI JEHANGIR: How many more does Mr. Joshi want ?

MR. A. G. CLOW: I do not propose, therefore, to go into the fairly numerous matters lying outside the scope of the Bill on which Mr. Joshi addressed questions. We published a short time ago a fairly large volume showing the action taken on each recommendation made by the Royal Commission ; copies of that volume are in the Library and I shall be glad to give Mr. Joshi a spare copy if he so desires.

There have been three points raised, directly connected with the Bill, which seem to require comment. The first is the limitation of the provision for prompt payment to factories. We excluded mines and plantations in the first instance, because there is, I think, no evidence as yet that such provisions are needed there. As regards the railways, admittedly payments sometimes are delayed ; but it is a very different matter dealing with workmen scattered over a railway line to dealing with workmen concentrated in a factory. I am glad to inform the House that the Railway Board and certain agents in co-operation have devoted a great deal of attention to this question of speeding up payments and have secured very encouraging results.

As regards the principle of the abolition of fines, I am afraid I was not convinced by the opinions that Mr. Joshi quoted from the British Truck Committee and elsewhere. The question whether fines should or should not be abolished is one on which admittedly opinions differ, but I could cite to the House opinions quite as weighty, on the other side. Indeed, if I remember rightly, the Truck Committee, to which those opinions were submitted, decided by a majority against the abolition of fines. Mr. Joshi gave us rather a lurid picture of the workman being fined again and again until the process culminated in his dismissal. But I think that if you abolish fining, it will probably result in his dismissal much more rapidly than it does at present. Nor, I think, did Mr. Joshi notice the little clause at the end of section 5 by which deductions by way of fine cannot go to the employer's benefit. If that provision is retained, what motive will there be for the employer imposing a fine if he does not honestly think that it is required, and what profit can be obtained from so doing ?

Finally as regards losses caused by workmen, Mr. Joshi said, what is perfectly true, that in a number of cases it is not easy to say whether the losses arose actually through the fault of the workman. I think the answer to that is that the Bill is quite specific on the point and that it proposes that the employer should only be entitled to make a deduction if the loss arises by the neglect or default of the employed person. Sir, I support the motion.

MR. B. V. JADHAV (Bombay Central Division : Non-Muhammadan Rural) : Sir, I rise to support the motion that the Bill be circulated for the purpose of eliciting opinion thereon and I agree with what has been urged by my friend, Mr. Joshi, in regard to workmen's difficulties, especially in the factories of Bombay. Until recent times, one had to wait for two months before one could get first month's wages and thus workmen's wages for a month were continually kept as a deposit almost till the time he left and many a time that amount was forfeited to the benefit of the employer. The same was the case in the matter of fines. It is very iniquitous that the poor workmen should be fined for defective work. The defect may be due to many causes over which the operative may have no control. All these details, Sir, will have to be thrashed out when the Bill is moved for being sent to the Select Committee. Sir, I heartily support this motion for circulation.

MR. DEPUTY PRESIDENT (Mr. R. K. Shanmukham Chetty) : The question is :—

"That the Bill to regulate the payment of wages to certain classes of persons employed in industry be circulated for the purpose of eliciting opinion thereon."

The motion was adopted.

Copy of letter No. 829/71, dated the 9th May 1933, from the Association to the Director of Information and Labour Intelligence, Bombay.

I am directed to acknowledge the receipt of your letter No. 817, dated 24th March 1933, requesting the Committee of this Association to express an opinion on the provisions of the above Bill. The Bill, *inter alia*, seeks to provide for the payment of wages due to a person employed in a factory (railway administrations being specifically exempted) before the expiry of the seventh day from the last day of the wage period in which the wages have been earned. The provisions of the Bill are not applicable to the payment of wages to any person drawing Rs. 100 or more per month.

My Committee, as Government are aware, and as has been reiterated on various occasions, have always been anxious to support legislation calculated to ameliorate the condition of the working class, provided such legislation is drawn up on sound lines and is in conformity with the needs and requirements of this country and of the different industries to be affected by such legislation. But they cannot help feeling that, in their anxiety to give effect to the recommendations of the Whitley Commission, Government have failed to give due weight to the arguments which could be reasonably advanced against such a proposal. As you are aware, the question of prompt payment of wages was examined by the Government of India in 1926 in consultation with Provincial Governments. The former were then provisionally of the opinion that wages might be paid within a week of the close of the month. The attitude which the Committee of the Association then took up was :—

"If the wages are to be paid by the 7th of each month, musters involving intricate piece-work calculations will have to be completed by the 4th of each month at the latest. This is a sheer impossibility, unless extra staff is employed or the existing staff is made to work overtime during these four days. In either case, mills will have to incur extra expenses which they can ill-afford in these times.

Again, a number of mills supply cheap grain, cloths, etc., to their workmen, and such mills will be placed at a still greater disadvantage, for they will have to prepare

their wages muster even earlier than the 4th of each month, as deductions on account of these supplies can only be made after the wages muster is ready."

The Association desires to reiterate this view, as the difficulties pointed out in 1926 are no less real to-day.

On page 237 of their report, the Whitley Commission pointed out that "10 to 15 days elapse before he (the worker) gets his money, and it is not infrequent for the delay to exceed 15 days." They also add in a subsequent paragraph that "cases have come to the notice of Government in which wages had been withheld for considerably longer periods." So far as the textile industry is concerned, this last statement is an exaggeration, for during the past four or five years wages have practically always been paid *before* the 15th of the following month. In Bombay, the workpeople are now being paid, on an average, about the 10th of the month.

The Commission have stated that they have been unable to find any justification for the practice of delaying the payment of wages and that in their opinion, a long period is really unnecessary for the calculation of wages. They seem to have ignored some factors which in the case of the textile industry determine the dates on which wages are paid, such as occurrence of festivals and the increased absenteeism which is to be found on the day following the pay-day. On this account, the date of payment is generally fixed a day before a holiday or a festival day falls.

On these grounds, my Committee are opposed to the Bill. They apprehend grave inconvenience would arise if the date of payment were to be rigidly regulated as proposed in the Bill, and they repeat that so far as the textile industry is concerned, no case has been made out for legislation.

Coming to the details of the measure, my Committee have to observe as follows:—

Clauses 5 and 6.—Most of the requirements of these clauses have already been given effect to by member mills, but the provisions incorporated in 5 (5) are bound to be irksome to the mill staff charged with keeping a record of fines and recoveries; nor would it be possible as laid down in 5 (4) to recover fines in more than two instalments as the operatives may leave service after paying the first instalment. The provisions of clause 6 are in conformity with recognized practice. These, however, appear to prohibit the practice obtaining in the textile industry, of handing over spoilt cloth to the weaver if he elects to take it. The principle was admitted by the Fawcett Committee in 1929, and the following special provision was made in the Standing Orders issued by the Association:—

"The company shall not be entitled to debit a weaver's wages with the cost of cloth damaged by his negligence, unless he elects to take it over on those terms."

Government might, therefore, consider the advisability of making a special provision for the case of the textile industry.

Clause 8 confers upon Local Governments the power to make rules generally for the purpose of carrying out the provisions of the Bill. My Committee have no objection to this clause if before exercising such rule-making powers, Local Governments would consult the interests concerned.

Clause 10 (2) empowers a workman himself, or an officer specially appointed under this Act, or "*any person acting on behalf of the workman*" to prefer a claim to the proper authorities where any deduction has been made from the wages of an employee, contrary to the provisions of this Act. My Committee's experience of the various claims agencies in connection with the claims arising out of the Workmen's Compensation Act has been none too happy, and in order to prevent frivolous claims being made, they are strongly of the opinion that the words underlined should be deleted.

APPENDIX 12.

FORTNIGHTLY PAYMENT OF WAGES.

Copy of letter No. 1048, *dated the* 12*th April* 1933, *from the Officiating Director of Information and Labour Intelligence, Bombay, to the Association.*

I am directed to forward herewith a copy of the Government of India, Department of Industries and Labour, letter No. L-3009, dated the 27th March 1933, with enclosure on the above subject and to request you to furnish this office with the views of your Association in the matter on or before the 1st August 1933.

2. A limited number of additional copies of the letter under reference together with enclosure will be forwarded on application.

*Copy of circular No. L.-*3009, *dated the* 27*th March* 1933, *from the Deputy Secretary to the Government of India to all Local Governments and Administrations.*

I am directed to address you regarding the proposals of the Royal Commission on Labour regarding legislation to regulate the period of payment of wages for workmen. The subject is discussed by the Commission in the appended extract from their Report. The proposals on which the Government of India now desire to be advised are those contained in the last paragraph of this extract.

2. The Commission's proposal is coupled in their report with proposals for preventing undue delay in the payment of wages. The latter have been embodied in the Payment of Wages Bill, which has been circulated by direction of the Legislative Assembly. But the Government of India felt that on these more novel and, in their view, more debatable proposals it was necessary to consult public opinion before forming a conclusion.

3. The Commission themselves recognize that their proposals are not likely to make any strong general appeal to those directly affected by them. Further, while they are satisfied that an advance in the direction indicated would have important effects in reducing indebtedness and inefficiency, their recommendations for legislation are obviously experimental in character. They are designed, in fact, to pave the way for larger changes, the ultimate ideal in view being the general adoption of a weekly system of payments. One question which therefore arises is whether it would not be better that experiments should be made on a provincial rather than an all-India scale. The variations already prevailing throughout India, even in the same industry, show that the lack of uniformity in this matter has not been felt as a handicap by industrialists, and objection could hardly be taken on this score to provincial legislation. I am to request therefore that in addition to advising whether any all-India legislation is desirable the local Government will consider whether there are grounds for the introduction of a provincial measure.

4. I am to request that after consultation of public opinion, a reply may be sent to this letter not later than the 31st October 1933.

Extracts from pages 236—240 *of the Report of the Royal Commission on Labour in India.*

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PERIODS OF WAGE PAYMENT.

The other feature which adds to the embarrassment of the workers in many centres is the comparatively long period in respect of which wages are paid, and the delay which is apt to occur in their payment. The most usual period of payment in organized industry

is the month. Monthly payment is practically universal on the railways and in most other forms of transport, it is general in cotton textile mills except in Ahmedabad and Cawnpore, and is common in engineering and metal factories. The most important exceptions to the practice of monthly payment, so far as factories are concerned, are the jute mills, in which the operatives are paid weekly, the Ahmedabad cotton mills which pay approximately fortnightly, most of the leading Cawnpore mills which pay fortnightly, and the bulk of seasonal factories. Monthly payment is rare in the mining industries ; the Raniganj coalfield pays wages daily and the great majority of mines elsewhere pay weekly. Casual labour naturally tends to be paid daily and unskilled labour in unorganized industry, if not employed by contractors, is often so paid.

Delays in Payment.

With the prevalence of long periods of payment there is a tendency to allow a comparatively long time to elapse between the end of the period in respect of which a wage has been earned and its actual payment. Where wages are paid monthly, it is the exception for the worker to receive his wages at any time in the week following the end of the month. Ten to fifteen days usually elapse before he gets his money, and it is not infrequent for the delay to exceed 15 days. With shorter periods of payment than the month, there is generally less delay. Fortnightly wages are seldom retained for more than 10 days and are frequently paid in from 3 to 5 days. Weekly wages are hardly ever withheld for more than a week and may be paid very promptly, while daily wages are usually paid on the day on which they are earned.

Weekly Payments Bill.

The only attempt so far to deal with these questions by legislation was made in 1925 when a private Bill was introduced in the Legislative Assembly with the intention of enforcing the general adoption of weekly payments to employees. The measure was circulated for opinions and those received were almost unanimously unfavourable to it. It was opposed generally by employers and the provincial Governments. It was asserted with some confidence in many quarters that the workers were opposed to the reduction of the period. On the second reading in 1926, the Government of India opposed the measure and made it clear that in their view the aim should be to reduce the delays which took place in the payment of wages and not to reduce the period of payment. On an assurance being given by Government that this latter question would be investigated, the Bill was withdrawn by its sponsor.

Delayed Payment and Debt.

In the discussion of both these questions stress was laid on their bearing on indebtedness. While we recognize the injustice of withholding wages for longer than is necessary to ensure their calculation, we do not believe that the existence of a fairly long waiting period has an effect on the indebtedness of the worker which is at all comparable with the effect of paying wages monthly. Provided that the delay in payment is of uniform length (and this is usually the case) the only effect of the waiting period is to increase the time which elapses before the first wage is paid. For example, to take a frequent case, if monthly wages are paid about a fortnight after the end of the month, the effect of the waiting period is to increase from a month to about six weeks the initial period of service without wages. The mere reduction of this period to, say, five weeks would be of some assistance ; but it would seldom place the worker in a position to dispense with fresh borrowing.

Short Wage Periods and Debt.

The reduction of the wage period itself, on the other hand, would have important effects. Long intervals between wage payments invariably add to the embarrassments of the poor, and have an appreciable influence in binding the worker to the money-lender. The mere purchase of goods on credit is not necessarily equivalent to running into debt and the shopkeeper (who is often the money-lender) frequently does not charge interest on the current account for provisions. But he gets the equivalent of interest in an enhanced price and where the worker has already other debts, a month's credit is a distinct and insidious addition to his burden. It strengthens the chain which holds him to his creditor,

and it acts as an additional obstacle to the habit of saving. Some workers spoke to us of the advantage they would secure from weekly wages in being able to do more purchasing in cash, and we believe that the general adoption of weekly payments would have important effects in this direction. A shorter period of payment should also improve the worker's financial position in other ways. The illiterate worker tends to take a short view; the longer view of life is largely a matter of education. It is, therefore, of particular importance in his case that the connection between cause and effect should be as short and obvious as possible. Where payment is on piece rates, there is a distinct tendency for the standard of work to improve as pay-day approaches. We believe that a reduction in the period would have a definite effect on efficiency. It would also assist the worker to more judicious expenditure. It is unfortunately impossible to produce conclusive proof of our view by a comparison of the position of those workers who are paid weekly or fortnightly with that of the monthly-paid workers. Accurate statistics of indebtedness are not available and, even if they were, the differences of race and training between workers in different centres and different industries would make it difficult to base conclusions upon them. We believe it to be a fact that the coal miner, who is paid weekly or daily, is much less in debt, in proportion to his income, than the railway worker, who is paid monthly; but the differences between the two cases in respect of the other factors which can affect indebtedness is so great that no deduction can safely be drawn from the fact. It should be added, however, that a number of employers who pay monthly make advances against wages to their workers during the month. In a few instances interest is charged. Advances are sometimes given systematically on a particular day and may represent a substantial fraction of the monthly wage. Such cases represent an approximation to a system of half-monthly payment, and the position of the worker is made easier. In most establishments, however, no advances or only very small advances are granted.

Attitude of Labour.

While many employers are naturally opposed to proposals to compel them to introduce a system which would involve extra trouble and some extra expense, we believe that others would be ready to pay wages by shorter periods if they were convinced that their workers wanted it. When the Weekly Payments Bill was under discussion, the evidence of opposition to change on the part of the operatives seems to have had a considerable influence, and we have directed some attention to this point. As a result it is not possible to indulge in any generalisation on the question. The leaders of labour realize the possibilities which a shorter period offers, but there cannot be said to be any widely voiced demand for change. Indeed, whether the employer has paid monthly, half-monthly, fortnightly, weekly or daily, the workers have nearly always acquiesced, and the majority are so heavily indebted that the gain which a change of period might bring appears trifling when compared with the possible inconvenience or danger. Thus in some branches of industry, and especially on railways, particular privileges are apt to be accorded to monthly paid men and not to others. In such cases, the proposal to reduce the period naturally creates apprehension. With a few, there is a sense of prestige attaching to monthly payments, and in some cases the system of advances goes far to overcome the disadvantages of monthly payment. More potent with many, probably, is the fear of a disturbance of relations with money-lenders, shopkeepers and landlords, who are naturally unwilling to alter their systems of accounts. Small groups of workers who can only pay their bills monthly if paid fortnightly, may be placed in a difficulty, and this is not likely to be overcome unless employers in a particular centre or Government enforce a change in respect of large numbers of workers. The introduction of a short period of payment, like some of our other proposals, may involve an addition to the nominal or real rate of interest on the reduced sums that will be borrowed, but here again we fall back on our main proposition regarding the danger of credit. To give the money-lender greater security in respect of recoveries, e.g., by compelling all employers to collect his debts, would bring down the interest rates, but it would be ruinous to the borrowers. We wish to make the borrowing of substantial sums difficult, not easy. A reduction of the period would enhance the difficulties of collecting debts and would thus assist in securing that reduction in the worker's capacity to borrow which we believe to be of such fundamental importance. Finally, in a number of cases, the opposition of the jobbers to a change is influential. These men, who are frequently money-lenders themselves and sometimes act as intermediaries in securing loans, and whose

anxiety not to relax any hold over the workers is greater than that of the employers, are not likely to favour any step which tends to make the workers more independent.

Desirability of Weekly Payments.

Our conclusion then is that the prevalence of a monthly period of payment is not in the best interests of the employees. We recommend the general adoption of a system of weekly payments in the belief that it will have important effects on both welfare and efficiency. The advantages to be gained are, in our view, so obvious and definite that the State would be justified in intervening to enforce the general adoption of weekly payments if this could be secured without an unreasonable amount of dislocation to industry. At the same time, we are alive to the advisability of proceeding gradually in matters of this kind. There has previously been no attempt in India to regulate the period of wage payment, and it is quite possible that even if the assent of employers is secured the opposition of the jobbers and others who are interested in perpetuating the present system may have serious results. While we would urge on employers everywhere the adoption of the system of weekly payments, we are not prepared to advocate their general enforcement by Government at the present time. It is better to take a preliminary step in that direction in the hope that the wise employers will themselves go much further than the law demands and the others may at a later date be convinced by the results secured.

Legislation for Shorter Period.

Our proposal is that in the textile industries, railway and engineering workshops and iron and steel works the law should require payment of wages to the process operatives at intervals not exceeding 16 days. This will enable textile employers to pay wages either twice a month, or fortnightly, or weekly or by other short periods. It will also render possible the continuation of the system at present prevailing in Ahmedabad where wages are paid on a *hapta* which is a period varying from 14 to 16 days according to the convenience of each particular mill. The law should also confer on the appropriate authority the power to extend a similar provision to other industries or classes of operatives, either generally or in particular centres. We suggest that the first case examined in this connection should be that of railway workers outside the workshops. There are difficulties here in the matter of payment which do not arise in other industries, but in the case of certain important classes of workers the period of wage payment might advantageously be reduced. It is, however, of the utmost importance to ensure that if any reduction is made, no worker forfeits any privilege or concession which is attached to payment on a monthly basis. Diwan Chaman Lall considers that the payment of wages weekly should be made statutory.

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Copy of letter No. 1265/71A, *dated the* 17*th August* 1933, *from the Association to the Labour Commissioner, Bombay.*

I am directed to acknowledge the receipt of your letter No. 1048, dated the 12th April 1933, requesting my Committee to express an opinion on the proposal made by the Whitley Commission that " the law should require payment of wages to the process operatives (in the textile industries, railway and engineering workshops and iron and steel works) at intervals not exceeding 16 days."

The desirability of introducing a system of fortnightly payment of wages had been recognized by my Committee as long ago as 1924, but its introduction had to be postponed as the workmen themselves appeared to be against the measure. Since then, the proposal has been before my Committee on various occasions, but no further progress was possible as Labour's attitude on this question appeared to remain unchanged. Even after the publication of the Whitley Commission's Report, the results of an informal enquiry conducted by the Investigators attached to the Bombay Labour Office revealed difference of opinion among the operatives themselves on this matter. My Committee, therefore, desire

to point out that, while they themselves are in favour of the recommendations made by the Commission, they consider that no attempt should be made to introduce legislation if it is not found acceptable to Labour.

If Government ultimately decide to introduce the measure, then my Committee would suggest an all-India enactment covering all the major industries of the country.

APPENDIX 13.

ABOLITION OF ARREST AND IMPRISONMENT FOR DEBT.

Copy of letter No. 1302, *dated the* 28*th April* 1933, *from the Officiating Director of Information and Labour Intelligence, Bombay, to the Association.*

I am directed by the Government of Bombay to forward herewith for your information a copy of the Government of India, Department of Industries and Labour, letter No. L-3013, dated the 12th April 1933, on the above subject and to request you to be so good as to furnish this office with the views of your Association on the question set down in para 10 of the letter, namely, whether arrest and imprisonment for debt where no contumacy is proved should be abolished either generally or for particular classes of persons.

2. I shall be glad if you will kindly send in your reply not later than the 31st August 1933.

Copy of circular No. L.-3013, *dated the* 12*th April* 1933, *from the Joint Secretary to the Government of India, to all Local Governments and Administrations.*

I am directed to address you on the subject of arrest and imprisonment for debt.

2. The present law on the subject is contained in sections 51 and 55 to 59 of the Civil Procedure Code read with rules 37 to 40 in Order XXI. Under the substantive provisions of the Code a judgment-debtor other than a woman may be arrested and detained in prison in execution of a decree. But under rule 37, Order XXI, a court may in lieu of issuing a warrant of arrest issue a notice calling upon the judgment-debtor to show cause why he should not be detained. Under rule 40 the court may disallow his arrest and detention. There is thus no obligation on the court at any stage to order either the arrest or the imprisonment of a debtor who is genuinely unable to pay. But when a judgment-debtor is brought to court the burden of proving that he is unable to pay rests upon him.

3. On page 232 of their report the Royal Commission on Labour recommend that at least so far as industrial workers in receipt of wages or salary amounting to less than Rs. 100 per month are concerned, arrest and imprisonment for debt should be abolished except where the debtor has been proved to be both able and unwilling to pay. The form of the recommendation suggests that the Commission would have favoured a more general abolition of arrest and imprisonment for debt had their terms of reference been wider, and the first question which arises is whether imprisonment for debt (where there is no contumacy) should be abolished generally. This question has been considered on various occasions in the past, notably in the years 1881-83 when the Government of India consulted local Governments, and other authorities upon it. Opinion on the subject was deeply divided, but the Government of India reached the conclusion that imprisonment for debt where no fraud was proved should disappear from the Indian statute-book as soon as the conditions of the country permitted it. In furtherance of this policy they introduced in 1886 a Debtors Bill in the Imperial Legislative Council. The Bill was designed to apply in the first instance only to what are now the United Provinces, but provision was made for its extension by notification to other

parts of India. The intention was that the effect of the measure in Agra and Oudh should be observed before an extension was made, and these provinces were selected mainly because the local Government and the High Court had agreed in supporting the principle embodied in the Bill. Mr. (afterwards Sir) Courtenay Ilbert appended to the Bill a Statement of Objects and Reasons which included a vigorous plea for the principle at stake. An extract from this is given at the end of this letter (Annexure I).

4. The circulation of the Bill was the signal for further controversy and when the Bill emerged from Select Committee it was radically altered. The abolition of imprisonment for debt was restricted to female debtors; in respect of other debtors the most important changes were the grant to the Courts of a discretion, which they did not previously enjoy, to refuse to issue a warrant of arrest at the pleasure of a decree-holder, and the grant of the power to order the release of debtors who were genuinely unable to pay. The Member in charge of the Bill gave as the main reason for the changes the desirability of maintaining "uniformity of practice in regard to execution of decrees wherever the Code of Civil Procedure applies." The amendments which the Select Committee made were therefore intended for application to India generally, and had behind them the weight of the opinions received. The Bill in this amended form passed into law as the Debtors Act, 1888, and the substance of the provisions then introduced in the Code of Civil Procedure remains in the existing Code. No appreciable advance has since been made towards the elimination of imprisonment for debt; for, although the Civil Procedure Code of 1908 abandoned the principle of uniformity in the execution of decrees by giving High Courts extensive powers to alter the procedure, these powers have nowhere been used to make radical alterations so far as imprisonment for debt is concerned.

5. In 1914 the Government of Madras deputed Mr. A. J. Curgenven, I.C.S., to examine the circumstances in which civil debtors were imprisoned in that Presidency, "with special reference to the question whether their imprisonment was due to their inability to pay their debts or to their unwillingness to do so." His investigations into a number of cases led him to the conclusion that in the majority of these, the Courts, if they had held an inquiry into the circumstances of the debtor, would have refused to imprison. His report tended to confirm the view (*cf.* Annexure I, paragraph 28) that arrest and imprisonment not infrequently resulted in securing payment from some source on which the creditor was not entitled to draw. His main recommendation was that the Courts should be obliged to adopt the procedure which the Debtors Act made permissive, viz., the holding of an inquiry into the debtor's inability to pay before his arrest or imprisonment can be ordered. The Madras Government, after consulting the High Court, took no immediate action on the report as they considered that the time had not come for preventing imprisonment for debt. Subsequently the question received attention from the Civil Justice Committee of 1924-25, who were appointed with a view to securing the more speedy, economical and satisfactory despatch of business in the Courts. An extract from their report is appended to this letter (Annexure II). In 1927, following an examination of Mr. Curgenven's recommendations, the High Court of Madras, acting in agreement with the local Government, embodied certain of his suggestions in their rules, and the Government of India consulted local Governments* on other suggestions designed to reduce the number of debtors imprisoned. Some support was forthcoming for part of the proposals, but not for the proposals as a whole; and as the general tenor of the replies was unfavourable, the Government of India took no action.† These discussions, however, were not public, and as many years have now passed since there has been any general examination of the main question at issue, the Government of India are anxious that it should be re-examined and that public opinion should be canvassed upon it.

6. The arguments for and against the principle of imprisonment for debt may be briefly noticed. The main ground on which the maintenance of the present system is supported is that indicated in the extract from the Civil Justice Committee's report (Annexure II), viz., that imprisonment is "as a rule" resorted to only if it is likely to prove effective, and that "in many cases" it is effective as no other substitute would be. It is significant that while High Courts have now the power to amend the rules under Order XXI of the

* In Home Department's letter No. F.-269/27, dated the 14th June 1929.

† *Cf.* Home Department's letter No. F.-269-27, dated the 30th September 1930.

First Schedule in such a manner as to prevent the arrest or detention of debtors who are honestly unable to pay, no High Court has taken this step. This must be taken as indicating that the highest judicial authorities are on the whole satisfied with the existing law and is in itself an argument of considerable weight against a change in the law. The majority of those who approach this question from the standpoint of judicial experience are impressed by the difficulties which confront creditors who desire to enforce decrees and are anxious not to enhance those difficulties. It has been aptly said that "the difficulties of a litigant in India begin when he has obtained a decree." Fraud and the various loop-holes open to debtors are used to deprive many honest creditors of their rights. To remove one of the two ordinary methods by which a money decree is enforced would, it has been urged, add enormously to their difficulties. There is, indeed, no doubt that the power of arrest and the threat of imprisonment are efficacious in many cases in producing money from judgment-debtors; the contrast between the large number of persons arrested and the small proportion actually imprisoned is sufficient evidence of this fact.

7. The opposite point of view is set out in Annexure I, which though written nearly 50 years ago, contains little that is irrelevant to-day. Considerations such as those given by Sir Courtenay Ilbert had led, even at that time, to the abolition of imprisonment for debt in most civilized countries and have to be met by those who desire to maintain the existing system in India.

8. The Government of India suggest that, in coming to a conclusion on the question, the main issue is not so much the effect which the law has or might have on the actual execution of decrees as the effect which it has at a much earlier stage. Supporters and opponents of imprisonment for debt would probably agree that its abolition would make borrowing in certain circumstances much more difficult. It is agreed that the power of arrest and imprisonment is an effective aid to many creditors; and if this aid is withdrawn, the result is bound to be a contraction of credit in certain directions. This point is noticed in Annexure I and it forms the basis of the Labour Commission's recommendation. To put the issue simply—is it or is it not desirable that the contracting of debts which cannot be recovered except by the arrest or imprisonment of the debtors should be discouraged? The Statement of Objects and Reasons of 1886 and the Labour Commission both answer this question in the affirmative. Referring to the workers with whom they were concerned, the Commission say :—

> "The worker's debts are due to a large extent to the fact that the lender finds in him a profitable investment and is ready and, indeed, eager to give the worker money which it is contrary to the latter's interest to accept. After weighing carefully the considerations on both sides, we are definitely of the opinion that it is in the worker's interest to reduce his attractiveness as a field for investment. In other words, efforts must be concentrated on diminishing his power of obtaining credit. We recognize the force of the argument against this conclusion. There are occasions when the worker is in grave need, and money-lenders often perform a useful function in assisting the worker in emergencies. But the widespread havoc produced by the present system of comparatively easy credit far exceeds the hardships that would result from a reduction in the money-lender's readiness to lend." (Report, page 231.)

9. The strongest arguments for, if not also against, a change in the law rest on general principles, and this suggests that if any change is to be made it should be made generally and not in favour of particular classes. But there are also certain considerations specially applicable to the poorer classes of debtors. Among workmen especially, a very large proportion of the loans are such that their conditions cannot be fulfilled or can only be fulfilled by inflicting prolonged and severe hardship on the workman and his family. Further, the remedy offered by the insolvency court is probably much less effective in the case of workmen than in the case of those who are less ignorant and more able to defray the necessary costs. Finally the Civil Procedure Code, in giving special protection from attachment to the wages of labourers, already recognizes their special claim to protection; but the power of arrest and imprisonment can be used to render this protection illusory.

10. To sum up, the question on which the Government of India desire to secure advice is whether arrest and imprisonment for debt where no contumacy is proved should

be abolished either generally or for particular classes of persons. I am to request that those likely to be specially interested may be consulted and public opinion generally sounded on the subject and that the Local Government's reply may be sent to reach the Government of India not later than the 30th November 1933.

ANNEXURE I.

Extract from the Statement of Objects and Reasons appended to the Debtors Bill, 1886.

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25. The arguments on which the upholders of the present system rely fall into two classes : first, arguments which, if valid at all, are valid for England as well as for India ; and, secondly, arguments based on the special circumstances and conditions of India.

26. To arguments of the first class belongs the assertion that " to remove from the Statute Book the penalty of arrest and imprisonment in execution of a decree for money would be to paralyse the commerce and trade of the country." The same objection was made in England, first to the abolition of arrest on mesne process, and afterwards to the abolition of arrest on final process. The power of arrest was removed, and neither commerce nor trade showed any symptoms of paralysis.

27. Those who uphold imprisonment for debt, not as being generally expedient, but as being specially required for India, do so mainly on two grounds : first, the complexity and obscurity of Indian titles to property ; and, secondly, the exceptional prevalence of fraud in India, and the exceptional difficulties of detecting it.

As to the first ground, it has been remarked that if it is wrong to allow a debtor to pledge his person as security for his debts, it is not the less wrong because, owing to the defect of Indian property law, he finds difficulty in giving a satisfactory security over his property.

In the argument based on the prevalence of, and difficulty of detecting fraud, there is undoubtedly much force, though it may be doubted whether the obstacles which can be placed in the way of a creditor realizing his debts are not as great in England as in India. But, however this may be, to make an honest, though needy, debtor liable to imprisonment, simply because fraudulent debtors are numerous and difficult to detect, appears to be as unjust as it would be to make homicide by misadventure punishable by death, simply because the crime of murder was rife and hard to prove.

28. There are in the opinion of the Government of India two principles which ought to be observed in every law of debtor and creditor. The Courts ought not to give effect to any pledge by a debtor either of his person or of the bare necessaries of life. The debtor ought not to be allowed, by his own action, supplemented by the action of the Courts, either to deprive himself of his personal liberty, or to reduce himself to starvation. If he cannot obtain credit except on one or other of these securities, it is better that he should not obtain credit at all. Experience acquired in the Dekkan goes to show that these principles are as applicable to India as to England. The Code of Civil Procedure recognizes one of these principles by exempting from seizure for debt the debtor's bare means of subsistence. But this recognition is nullified by the refusal to adopt the principle of exempting the debtor's person from seizure. Of what use is it to reserve by law to the debtor the bare necessaries of life, when he can be compelled to give them up by the threat of imprisonment ? By those who advocate the retention of the present system, much reliance is placed on the very small proportion of actual imprisonments to warrants of arrest ; and the inference drawn from this proportion is that the law, though harsh in theory, produces no hardships in practice. But there is reason to believe that, in the great majority of cases, exemption from arrest is purchased either by renewal of bonds on extortionate terms, or by surrender of property which the law has exempted from seizure, or by surrender of property which does not belong

to the debtor at all, but to his relations or friends. In other words, the law enables a creditor to do indirectly what it forbids him to do directly.

29. It is said that the honest debtor has an easy way out of prison through the door of insolvency. But in the first place, the honest debtor ought not to be sent to prison at all; and in the next place, the door which is provided for his release is, for some reason or other, very rarely used.

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ANNEXURE II.

Extract from the Report of the Civil Justice Committee, 1924-25.

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"Let us now deal with (*b*) the case of a judgment-debtor who is arrested because no payment is made. When he is brought into court, either he is kept in custody for a few days with a view to enable him to pay up the money or he is committed to prison, or he is discharged for one or other of the reasons specified in Order XXI, rule 40, clause (1), viz., poverty or other sufficient cause. We think that in not a few cases much maudlin sympathy is shown to the judgment-debtor, who is supposed to be an innocent victim of the decree-holder. If a man is really poor, the decree-holder is not likely to throw good money after bad to feed him in prison. He will as a rule ask for commitment only in cases where he believes that the judgment-debtor has secreted his properties—a not unusual proceeding. Experience shows that when once an order for commitment is made money appears in many cases in spite of protestations of poverty. We would, therefore, suggest not that the law should be altered but that it should be administered with less laxity." (Report, page 389.)

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Copy of letter No. 1129/108, *dated the* 19*th July* 1933, *from the Association to the Officiating Commissioner of Labour, Bombay.*

I am directed to acknowledge the receipt of your letter No. 1302, dated the 28th April, requesting my Committee to express an opinion as to whether arrest and imprisonment for debt, where the judgment-debtor was both willing and unable to pay, should be abolished, and if so, whether this concession should be, as recommended by the Royal Commission on Labour, made applicable to workmen earning less than Rs. 100 per month, or made general.

My Committee have carefully considered this question, and are of the opinion that arrest and imprisonment for debt should be abolished where no contumacy is proved. They are inclined to the view that the recommendation of the Commission savours of an unwarranted preference for a particular section of the community. This, perhaps, was due to the fact that the Commission's terms of reference were somewhat limited in character. They, therefore, hold that if the principle, namely, that there should be no arrest and imprisonment for debt where the judgment-debtor is both willing and unable to pay is accepted, it should, in fairness, be made applicable to all classes of people.

No fresh legislation would appear to be necessary to carry out these proposals. They could be given effect to by the insertion of the word "shall" for the word "may" in Order XXI, Rule 40 of the Civil Procedure Code, sub-rule (1).

APPENDIX 14.

WAGES OF MILL OPERATIVES : IMMUNITY FROM ATTACHMENT.

Copy of letter No. 4130, *dated the* 16*th December* 1932, *from the Director of Information and Labour Intelligence, Bombay, to the Association.*

I am directed by Government to forward herewith for your information a copy of the Government of India, Department of Industries and Labour, letter No. L-3013, dated 25th November 1932, on the above subject, and to request you to be so good as to furnish this office with the views of your Association on the questions set down in paragraph 8 of the letter.

2. I shall be glad if you will kindly send in your reply not later than 1st February 1933.

Copy of circular No. L.-3013, *dated the* 25*th November* 1932, *from the Deputy Secretary to the Government of India, Department of Industries and Labour, to all Local Governments and Administrations.*

Subject :—RECOMMENDATION OF THE ROYAL COMMISSION ON LABOUR REGARDING THE EXEMPTION OF SALARY AND WAGES FROM ATTACHMENT.

I am directed to address you on the recommendation of the Royal Commission on Labour regarding the attachment of salaries and wages which is embodied in the paragraph of their report appended to this letter. The actual terms of the recommendation are that "the salary and wages of every workman receiving less than Rs. 300 a month be exempted entirely from the possibility of attachment," but it is clear from the concluding sentence of the paragraph that the Commission were disposed to favour the grant of such exemption to all persons receiving less than Rs. 300 a month, and in confining their recommendation to workmen, they were doubtless influenced by anxiety not to travel outside their terms of reference. The Government of India consider that it is desirable to review the question generally, and not solely with regard to industrial employees.

2. The present law is not easy to follow, and a brief exposition may be of some assistance. The substantive provisions relating to the attachment of salaries and wages in execution of decrees are those contained in clauses (*i*), (*l*) and the explanation of the proviso to section 60 (1) of the Civil Procedure Code. Clause (*l*) protects the wages of labourers and domestic servants without limit. Clause (*i*) protects the salaries of Government and railway servants up to one-half of the employee's salary or forty rupees, whichever is greater. [The Commission's reference to a twenty-rupee limit applies only to debts due from co-operative societies, in respect of which there is a saving provision maintaining the law as it stood prior to 1925.] But by the explanation to the proviso, the unprotected part of a Government or railway servant's salary becomes liable to attachment not merely after it is payable, but before it is due. This liability appears as an express provision in Rule 48, Order XXI, of the Code. In other words, as the Commission point out, it is possible to secure continuous attachment of this portion, whereas there is no such possibility in the case of private employees. Thus employees, in respect of the attachment of their wages or salaries in favour of creditors other than co-operative societies, are virtually divided by the law into three classes :—

(1) Labourers and domestic servants receiving wages up to any amount, and Government and railway servants drawing less than Rs. 40 per month have the whole of their wages or salaries exempted from attachment, both before and after they are payable ;

(2) Other Government and railway servants on salaries enjoy this protection in respect of half their salary (with a minimum of Rs. 40) ; but the remainder can be attached either before or after it is payable ;

(3) All other employees can have the whole of their wages or salaries attached after they become payable, but no part can be attached before it is payable.

3. The Commission apparently contemplated a single provision which would replace wholly or in part both clause (*i*) and clause (*l*) of the proviso to section 60 (1), but it is convenient to consider the two clauses separately as they are very different in their scope and effects. Dealing first with clause (*l*), the Commission are probably correct in believing that "labourers" here would cover only a few of those coming within the ordinary meaning of industrial labour (*cf.* I. L. R., 5 Bombay 132). The Government of India are provisionally of opinion that it would be reasonable to enlarge the definition of "labourer" so as to cover at least the more poorly-paid industrial workers. They doubt, however, if the power to attach either wages or salaries after they are payable has any appreciable effect on indebtedness. Protection neither extends nor can extend after the money reaches the employee's hand, and unless the salary is large or there is a considerable accumulation unpaid, it would seldom be worth while to secure an attachment order which would operate only to prevent the payment of money already due. There would seem therefore to be no sufficient ground, so far as this clause is concerned, for granting exemption up to the comparatively high limit of salary suggested by the Commission, and if it is regarded as desirable that the persons to be exempted by this clause should be defined in terms of salary rather than in terms of occupation, a limit of Rs. 100 might be more suitable. Alternatively, the clause might be applied to "workmen" instead of "labourers," "workmen" being left undefined or defined in the manner suggested by the Commission or in some other suitable manner.

4. Clause (*i*) of the proviso, with the explanation, has much more important effects, for the principle of continuous attachment which it introduces operates to increase very greatly the security of creditors lending to the persons to whom it applies. In its absence, public officers and railway servants could have their salaries attached only after they were payable and, as suggested above, this would be of little value to creditors. The State in fact, by this clause, lends to creditors the whole weight of Government authority against its own servants by providing a debt-collecting machinery from which there is no escape. The grounds on which the principle of "continuity of attachment" was introduced into Indian law are obscure; but it seems to have been designed for the protection of public servants rather than of their creditors. Whatever its original purpose, there is good ground for believing that, by increasing the facilities of the persons it affects for obtaining credit, it contributes largely to the heavy indebtedness of certain classes of Government and railway employees. The Government of India understand that among railway and postal officials of the subordinate grades in particular, chronic indebtedness is widespread and they are disposed to agree with the Commission's view that such indebtedness can be largely traced to the ease with which substantial sums can be borrowed. Decrees can be, and are, obtained requiring heads of departments and railway administrations to deduct and pay into court, month by month, a large proportion of the pay of those employees against whom attachment orders have been obtained; and it is probable that for every case so coming to light, there are many others in which money-lenders have not been forced to obtain orders or decrees, but secure large payment of interest on the strength of their power to do so. The Government of India have already consulted the heads of Railway Administrations and of the Posts and Telegraphs Department on this subject and find them unanimous in favour of an amendment of the law.

5. Provisionally, therefore, the Government of India are disposed to the view that steps should be taken to diminish or abrogate the power of creditors to secure the continuous attachment of the salaries of Government and railway servants, or of certain classes of these servants. This could be done (*a*) by extending the monetary limits laid down in the clause, and so giving complete protection up to a higher limit of salary, e.g., Rs. 300, as suggested by the Commission, or (*b*) by excluding certain classes from the operation of the clause, and thereby rendering their salaries liable to attachment only after they are payable, or (*c*) by excluding a substantial amount, e.g., Rs. 100 *plus* a moiety of the balance from liability to attachment before it is payable, or (*d*) by a combination of these methods. The question is one on which the Government of India would be glad to have the opinion of the local Government, if it agrees that a change is required.

6. Reference has already been made to the proviso appended to clause (*i*) by which co-operative societies are given a favoured position as creditors. Whereas an attachment in favour of an ordinary creditor must leave an indebted Government or railway servant at least Rs. 40 of his salary, in the case of a co-operative society the limit is Rs. 20. The provision has no effect in the case of debtors whose salaries exceed Rs. 80; it merely gives co-operative societies a greater hold on the more poorly-paid Government servants. As the main object of any limitation is to secure that the debtor shall be left with sufficient for his livelihood, there does not appear to be much justification for permitting co-operative societies to leave the debtor less than other debtors are compelled to do, and the special provision might be abrogated. Alternatively, it might cease to apply to attachments of salaries before they are payable.

7. If any change is to be made in the law, the question of its effect upon pre-existing debts will require examination. It would seem, on the one hand, unreasonable to deprive creditors of a form of security which they may have taken into consideration before granting loans. On the other hand, the indefinite extension of the power to recover all debts by the old methods might lend itself to the evasion of the law in respect of fresh liabilities, and it would in many cases be difficult to distinguish between old and new liabilities. A possible compromise would be to permit of the execution by the old methods only of decrees which had actually been obtained before the changes were introduced. Provided that a reasonable warning was given of the coming into force of any new measure that might be adopted, this should give creditors as much opportunity as they can equitably claim.

8. In conclusion, I am to set down the questions on which the Government of India would be glad to have opinions:—

(1) Is it desirable to extend the complete protection of wages from attachment to other classes than those at present included in clause (*l*) of the proviso to Section 60 (1) of the Civil Procedure Code, and if so, how should these classes be defined?

(2) Should the power to secure continuous attachment of the salaries of public officers or railway servants be curtailed, and if so, to what extent and in what manner?

(3) What special provisions, if any, should apply to debts due to co-operative societies?

(4) To what extent should any changes introduced apply to debt incurred before the changes were made?

I am to suggest that public opinion might be canvassed on the question and opinions secured from those likely to be interested, and to request that a reply may be sent to this letter not later than 1st April 1933.

Extract from pages 231-32 *of the Report of the Royal Commission on Labour.*

* * * * *

ATTACHMENT OF WAGES AND SALARIES.

Our first recommendation in this connection refers to the recovery of debts through employers. Under the Civil Procedure Code, it is possible for a money-lender to secure the attachment of the wages of anyone who is not a labourer or a domestic servant, and we understand that the majority of workers in organized industry would not be regarded as labourers within the meaning of the Act. But in respect of certain classes of employees, particularly railway servants and the servants of local authorities, the law allows the money-lender to use the employer as his debt-collector to a much greater extent. In such cases it is possible to attach half of an employee's salary or the amount by which that salary exceeds twenty rupees a month, whichever is less. In some cases private employers are required to

make similar recoveries, although the legality of this is doubtful. Thus, in the case of an employee in receipt of a regular salary, the money-lender can secure an order directing the railway administration to hand over, month by month, a large part of the employee's salary until the whole decree has been covered, a period which extends in some cases to years rather than months. The comparative security of railway service further increases the attraction of the railway servant for the money-lender, and all the evidence goes to show that the level of indebtedness in terms of wages is higher among railway servants than among industrial employees as a whole. This is itself a striking confirmation of our main thesis that it is the credit of the worker which is his undoing. We recommend that the salary and wages of every workman receiving less than Rs. 300 a month be exempted entirely from the possibility of attachment. If, on examination, there are found to be objections to applying this exemption to every one employed on a salary less than Rs. 300 a month, the definition of workman in the Workmen's Compensation Act might be suitable.

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Copy of letter No. 263/53, dated the 7th February 1933, from the Association to the Director of Information and Labour Intelligence, Bombay.

I am directed to acknowledge your letter No. 4130, dated 16th December 1932, reviewing generally the question of the exemption of salaries and wages from attachment in connection with the recommendation made by the Royal Commission on Labour to exempt entirely the salary and wages of every workman receiving less than Rs. 300 a month from the possibility of attachment.

My Committee agree with the opinion provisionally held by the Government of India that it would be reasonable to enlarge the definition of the word " labourer " in clause (1) of section 60 of the Civil Procedure Code but that, for the reason stated, there would appear to be no sufficient ground for granting exemption upto the comparatively high level of wages suggested by the Commission. Of the two alternatives suggested by the Government of India, in this connection, my Committee favour the application of a limit of Rs. 100 as being more suitable than attempting to define the persons to be exempted under this clause in terms of occupation.

The Commission's proposal, so far as it will affect the power of creditors to secure the continuous attachment of salaries of subordinate Government and Railway servants is welcomed by my Committee in the hope that it will serve to reduce the indebtedness of these classes of public servants. Of the various suggestions made by the Government of India to give effect to this proposal the exclusion of a substantial amount, e.g., Rs. 100 plus a moiety of the balance from attachment appears to offer certain advantages and my Committee would, therefore, commend it to the Government of India's attention.

The Government of India's suggestion to abrogate the proviso to clause (*i*) giving co-operative societies a greater hold on the more poorly-paid Government servants might be accepted as my Committee see no reason to place co-operative societies in any better position than the ordinary creditor in the matter of recovery of debts due to them.

My Committee would, therefore, answer the queries in paragraph 8 of the Government of India's letter as under :—

(1) Yes : to the extent of Rs. 100 per month.

(2) Yes : by the exclusion of Rs. 100 plus a moiety of the balance from attachment.

(3) No special provisions need apply to debts due to co-operative societies.

(4) Decrees obtained before any changes in the law come into effect should be executed by existing methods.

APPENDIX 15.

DETERIORATION OF BROACH COTTON.

Copy of letter No. 1811, *dated the* 1*st December* 1933, *from the Indian Central Cotton Committee, Bombay, to the Association.*

I have the honour to say that there is a general impression among the cotton trade of Bombay that Broach cotton deteriorates, both in grade and strength, in storage more rapidly than any other description of Indian cotton, and it has therefore been suggested that an investigation should be made to ascertain the factors responsible for, and the nature and extent of such deterioration, with a view to evolving a new strain of Broach cotton which could successfully withstand the conditions responsible for this damage. I am, therefore, to inquire whether it is the experience of any of the members of your Association that Broach cotton deteriorates in storage in grade and strength, and, if so, whether the conditions most favourable for such deterioration have at any time been noted. Further, I should like to know whether other types of cotton, such as Goghari, 1-A and 1027 A.L.F. besides ordinary Broach grown in the Broach tract also suffer from this defect. Any information which your Association can give on this subject would be most useful to the Indian Central Cotton Committee in considering this subject.

Copy of letter No. 2066/157, *dated the* 23*rd December* 1933, *from the Association to the Indian Central Cotton Committee, Bombay.*

I have the honour to acknowledge the receipt of your letter No. 1811, dated 1st December 1933, and to inform you that from the information I have so far been able to gather from our members, there appears to be general agreement that Broach cotton deteriorates both in grade and strength in storage. One member, however, thinks that deterioration is confined to grade only and that staple length and strength are not affected.

As to the causes of the deterioration, members are generally agreed that it is due to excessive watering at the gins and presses. One mill has suggested that it might also be due to the admixture of inferior type of seeds at the time of sowing.

The set-back in grade is considered to be, by one member, a feature common to all Indian cottons, though, in his opinion, it is more rapid in the case of Broach. One member considers that the change in colour in Broach cotton in storage may be due to the peculiar climate of Bombay, and he, therefore, doubts whether a remedy could be found.

No information is available in regard to Goghari, 1-A or 1027 A.L.F. cottons.

APPENDIX 16.

RING TRADING BY-LAWS OF THE EAST INDIA COTTON ASSOCIATION.

Copy of letter No. 506/202, *dated the* 14*th March* 1933, *from the Association, to the Secretary to the Government of Bombay, Finance Department Bombay.*

I am directed to draw the attention of the Government of Bombay to the unsatisfactory character of the new By-laws which are proposed for the control of ring trading in cotton in Bombay, and to suggest that the Government of Bombay, in accordance with the powers conferred upon them by the Bombay Cotton Contracts Act, 1932, should refuse to sanction these new By-laws.

On the 30th November 1932, my Association was asked to express an opinion on certain new By-laws which had been proposed for the control of ring trading by a special sub-committee appointed by the Board of Directors of the East India Cotton Association. The draft By-laws proposed by the special sub-committee were subjected to very careful scrutiny by the Committee of my Association and were discussed at two ordinary and one special meeting, and a reply was sent to the East India Cotton Association on 11th January this year.

In the Association's letter, referred to above, the East India Cotton Association were informed that, after careful consideration of the By-laws proposed, the Committee of the Association had come to the conclusion that they were not calculated to give to the Board of the East India Cotton Association that measure of control which was necessary in the best interests of the trade, and that they would not adequately protect the interests of genuine traders. It was further pointed out that the By-laws were unsatisfactory, chiefly for the reason that they did not provide for the restriction of forward trading to adequately defined rings or markets, and did not limit the right to trade in the ring as sub-brokers to a definite and limited class of people. Reference was made to the compromise which had been suggested by my Association when they expressed their views on the Wiles Committee Report, and the condition underlying that compromise, namely, that the effective management and control and regulation of trading in the ring, either in spot cotton or in cotton futures, should be vested in the Board of the East India Cotton Association. The proposals put forward were, however, in the opinion of my Committee, of a radically different character, and were not calculated to ensure the safety of ring trading. Attention was invited, in particular, to proposed By-law 182 which provided that a contract entered into by a ring sub-broker would not bind the principal named until it had been confirmed by that principal. A provision of this character invested contracts for future delivery with an element of uncertainty and risk, highly detrimental to the interests of the trade.

My Committee were also of the opinion that the proposed By-laws were defective in certain other respects inasmuch as they did not provide for definite trading hours and definite and restricted holidays. The need for ensuring the regular functioning of the market had, in the opinion of my Committee, been amply demonstrated by the experience of the last few months, during which the market had generally been open for trading for only 2 or 3 days a week, despite the fact that most of the members of the East India Cotton Association were desirous of trading but were unable to do so owing to the lack of effective control in the hands of the Board.

Taking all these factors into consideration, my Committee felt that they must give full support to the proposals made in connection with ring trading by Sir Ness Wadia in his minute of dissent to the Wiles Committee Report, which provided that only members of the East India Cotton Association or their nominees should be entitled to trade in the ring, the *full control* of which should be vested in the Board of the East India Cotton Asspciation. The Broker membership of the East India Cotton Association is at present so large that the proposal that sub-brokers should obtain permits to trade in the ring from members of the East India Cotton Association, made by Sir Ness Wadia, appeared perfectly feasible.

Early in February, the Association received a copy of a notice issued by the East India Cotton Association calling a General Meeting of that Association for the purpose of enacting the new By-laws relating to ring trading. These new By-laws did not differ materially from those originally proposed by the East India Cotton Association in their letter of the 30th November 1932. Certain amendments to the By-laws, which Sir Ness Wadia proposed to move at the Extraordinary General Meeting of the East India Cotton Association, were thereafter discussed by my Committee, and approved.

At the Extraordinary General Meeting of the East India Cotton Association held on the 20th February, Sir Ness Wadia proposed the deletion of Clause 4 of By-law 168. A long discussion took place, and on Sir Ness Wadia's amendment being put to the vote, it was carried by 15 votes to 14. A poll was, however, demanded. This took place on Friday, 24th February, and owing to the preponderance of the broker membership of the East India

Cotton Association, Sir Ness Wadia's amendment was thrown out, despite the fact that it had been passed on a show of hands at the meeting on the 20th.

A further Extraordinary Meeting of the East India Cotton Association was held on the 1st March for the purpose of finally passing the proposed new ring trading By-laws. By-law 168, clause 4, in its original form was, in the first place, put to vote and carried. Thereafter By-laws 169, 170, 171, 172 and 173 were put to the meeting and passed without any objection. An amendment to By-law 174 was proposed by Mr. S. D. Saklatvala, which sought to limit the direction and supervision of the Trading Ring and the hours of trading therein by the Ring Committee to cases of emergency only. This amendment was defeated owing to the opposition of the Broker membership.

An important amendment to By-law 176, proposed by Mr. Ellis Jones, was also defeated. This amendment consisted of the addition of the words " other than a member " after the opening words " no person," and would have restricted the Ring Committee's power to forbid a member's use of the trading ring ; but the brokers' attitude appeared to be that nobody should be allowed to trade in the ring without a pass, despite the fact that in all other associations in the world, members are allowed to trade in the ring without let or hindrance.

The Millowner members of the East India Cotton Association and my Committee are of the opinion that the new By-laws as passed by the Extraordinary General Meeting of the East India Cotton Association would enable the Brokers' Association, owing to the numerical strength of the Brokers' Panel in the East India Cotton Association, to usurp the control of ring trading, which should be vested in the Board, and it is, therefore, respectfully submitted that the Government of Bombay should refuse to countenance the new By-laws.

If the By-laws which have been proposed are allowed to become operative, my Committee will have seriously to consider the desirability of withdrawing its active co-operation and support from the East India Cotton Association.

Copies of the East India Cotton Association's letter of the 30th November ; my Association's reply ; and the proposed By-laws and the amendments moved to those By-laws by Sir Ness Wadia and other millowners, are enclosed* with this letter for ready reference.

Copy of letter No. 9842-II-D, *dated the 4th May* 1933, *from the Financial Secretary to the Government of Bombay, to the Association.*

With reference to your letter No. 506/202 of the 14th March, I am directed to send you the attached copy of a letter addressed to the East India Cotton Association which deals with this subject.

2. Government have given careful consideration and attach much weight to the Association's criticisms which have been presented in your letter. Your Association is aware that the matter of sub-brokers was very thoroughly considered by the Wiles Committee and that, with the exception of Sir Ness Wadia, that Committee was united in recommending a middle course which is approximately that which has been adopted in the draft By-laws. What has happened in the past two years has certainly indicated the need of some modification in the organization of the cotton futures market. The draft By-laws provide for the most important modification in its organization, namely, that which is necessary to comply with clauses 4 (3) (*b*) and 4 (7) of the Cotton Contracts Act, 1932.

3. The matter of trading hours is mentioned in the fifth paragraph of your letter. Government trust that this matter and any other causes of disorganization will also be dealt with more satisfactorily under the new system, particularly if the additional By-law is added which they have proposed and which will lay clearly and beyond misunderstanding the ultimate responsibility in all matters on the Board of Directors.

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* Not printed.

4. The present draft By-laws represent the considered opinion of that Association which represents all sections operating in the Bombay cotton market. Government therefore consider that the effect of the modifications should be seen in operation before it is decided to press the East India Cotton Association to adopt other reforms to which they are at present as a whole averse.

Copy of letter No. 9842-I-D, *dated the 4th May* 1933, *from the Financial Secretary to the Government of Bombay, to the East India Cotton Association, Bombay.*

I am directed to address you regarding your letter No. 2812, dated 6th March 1933, forwarding "Trading Ring By-laws" for the sanction of Government under Bombay Act IV of 1932.

2. Government have given very careful consideration to the terms of the By-laws which have been proposed, with particular reference to the question whether they will ensure for the future the proper management, control and regulation of the cotton futures market. They view with some uneasiness the continued retention of a class of trader who cannot trade in his own name and whose contract does not bind the named principal until it has been confirmed by that principal. The history of the futures market since the Wiles Committee reported in 1930 has indicated that there are serious defects in its organization or in the system of its regulation. Government realize that, while the existence of sub-brokers may have been one cause of weakness, there have also been other important causes. And the most important change which will be effected under the new By-laws will be to bring the futures market under the effective management and control of the East India Cotton Association, as is required by the Bombay Cotton Contracts Act, 1932. Government are therefore agreeable that the new system should be tried, with the retention of sub-brokers to the extent provided in the present draft By-laws.

3. In one respect Government consider it desirable that the draft By-laws should be made clearer. The East India Cotton Association operates through its Board of Directors which is elected in the manner laid down in its Articles of Association, and that is the only body which Government can hold responsible for compliance with section 4 (3) (*b*) and 4 (7) of the Cotton Contracts Act, namely, that the Association shall be in sole possession and effective management, control and regulation of its markets. The power of the Board is inherent and the provision for its operation in certain cases has been made clear in some of the By-laws. But Government consider it desirable, in the interests of all concerned, that the ultimate responsibility of the Board for all matters connected with the Trading Ring should be made fully clear. I am therefore to suggest that there may be an additional By-law to the effect that :—

> "all orders, acts and proceedings of the Ring Committee shall be subject to the general or special orders of the Board."

Copy of letter No. 905/202, *dated the 29th May* 1933, *from the Association to the Secretary to the Government of Bombay, Finance Department, Bombay.*

I am directed to acknowledge your letter No. 9842-II-D, dated 4th May 1933, and am desired to say that since Government have come to the decision that the effect of the modifications should be seen in operation before other reforms can be pressed on the attention of the East India Cotton Association, my Committee have nothing further to say at the moment.

Copy of letter No. 9842-D, *dated the* 18th *September* 1933, *from the Officiating Deputy Secretary to the Government of Bombay, Finance Department, to the Association.*

I am directed to forward, for the information of your Association, a copy of* Government Notification, Finance Department, No. 9842-D, dated 4th September 1933, on the subject mentioned above. The Notification has been published at pages 2075-2077 of Part I of the *Bombay Government Gazette*, dated 14th September 1933.

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* Not printed.

Copy of letter No. 1461/88, *dated the* 27*th September* 1933, *from the Association to the Secretary to the Government of Bombay, Finance Department, Bombay.*

I am directed to acknowledge the receipt of your letter No. 9842-D, dated the 18th September 1933, and Government Notification No. 9842-D, dated the 4th September 1933, regarding certain amendments in the Trading By-laws of the East India Cotton Association.

This Association's views on the By-laws in question, communicated to Government in my letter No. 506/202, dated the 14th March 1933, have not undergone any change whatsoever, but in view of the explanation given in Government's letter No. 9842-II-D, dated the 4th May 1933, that the effect of the modifications should be seen in operation before other reforms can be pressed on the attention of the East India Cotton Association, my Committee have nothing further to say at the moment. They, however, note that the rider proposed by Government recognizing the authority of the Board of the East India Cotton Association over the Ring Committee has been included in the draft By-laws now published.

APPENDIX 17.

STANDARDIZATION OF WEIGHTS AND MEASURES USED IN COTTON TRANSACTIONS THROUGHOUT INDIA.

Copy of letter No. 9798/*C, dated the* 27*th July*/1*st August* 1933, *from the Under Secretary to the Government of Bombay, General Department, to the Association.*

I am directed by the Government of Bombay (Transferred Departments) to forward herewith a copy of the letter from the Secretary, Indian Central Cotton Committee, No. 4643, dated the 27th April 1933, with accompaniment, and to request that you will be so good as to favour Government with the views of your Association on the following points:—

(*i*) whether the time is ripe for the adoption of measures towards the unification of weights in all cotton transactions throughout India, and, if the adoption of steps of the nature indicated is premature or not feasible,

(*ii*) whether any suitable measures could be devised by which the standardization of weights for all cotton transactions in the Presidency of Bombay could be effectively secured.

Copy of letter No. 4643, *dated the* 27*th April* 1933, *from the Indian Central Cotton Committee, Bombay, to the Secretary to the Government of Bombay, Revenue Department.*

I have the honour to state that the question of standardizing weights for cotton transactions in India has been engaging the attention of my Committee for some time past and at its last meeting held in February 1933 the subject again received further consideration. The lack of uniformity in this respect in the various markets of India, not only between the different provinces but also in the same province and State and sometimes even in one and the same district of a province cannot but have a hampering effect on trade and is particularly detrimental to the interests of the grower. In considering this question, my Committee had before it the recommendations of the Indian Cotton Committee—1917-19—an extract from whose report is appended hereto for the information of the Local Government, and decided to put off further consideration of the subject till the views of Provincial Governments were ascertained whether the time was ripe for the adoption of measures towards the unification of weights in all cotton transactions throughout India. My Committee would be greatly obliged if the Government of Bombay would favour it with an expression of their views after consulting all trade interests concerned.

Should, however, the Local Government be of opinion that the adoption of steps of the nature indicated is premature or not feasible, I am to enquire whether any suitable measures could be devised by which the standardization of weights for all cotton transactions in the Presidency of Bombay could be effectively secured.

Extract from the Report of the Indian Cotton Committee, 1917-19.

" 212. *Standardization of weights.*—Before leaving the general question of marketing, we would mention that, during the course of our tour, our attention was frequently called to the hampering effect on the cotton trade which results from the great variety in the weights used for transactions in cotton not only in different provinces but also in different districts and parts of districts in the same province. Over the greater part of the Bombay Presidency, cotton is bought and sold on the basis of a *khandi* of 784 pounds of lint, which is, in consequence, known as the Bombay *khandi*. In the south of the Presidency, the unit is the *nag* of 336 pounds. In Khandesh, the *khandi* varies from 160 to 250 pounds and the weight of the *maund* varies from 42 pounds at Bodwad to 144 pounds at Dhulia and Amalner. The Madras *khandi* is only 500 pounds of lint, but in the ' Westerns ' tract, cotton is sold by the *nag* of 312 pounds. At Cawnpore, there is a special cotton *maund* of 100 pounds for both lint and *kapas*. In other parts of the United Provinces, the standard *maund* of 82-2/7 pounds is generally used for *kapas*, lint being sold in bales of 400 pounds. In the Punjab and Sind, both *kapas* and lint are sold on the standard *maund* of 82-2/7 pounds. It is only in the Central Provinces and Berar that the weights used in the cotton markets have been prescribed or are regulated by Government. In both cases, the *maund* used is one of 28 pounds. Under the By-laws of the Nagpur market, the *khandi* is one of 784 pounds of *kapas* and a *bhoja* means 392 pounds of lint. The *khandi* and the *bhoja* are not defined in the rules of the Berar markets but are, in practice, the same as those in use at Nagpur.

The advantages to the trade which would result if some uniform system of weights could be adopted for all transactions in cotton are so obvious that they need not be enlarged upon. At the same time, a fruitful source of loss to the cultivator would be removed. There is no doubt that the present lack of system offers great opportunities for cheating him, of which many dealers and others are not slow to avail themselves and they are assisted in doing so by the fact that, even where the *maund* is in use, many of the weighbridges in ginneries are marked in hundred-weights, quarters and pounds instead of in *maunds*. We are, therefore, strongly of opinion that in the interests both of the trade and of the cultivator, the weights used in cotton transactions throughout India should be standardized. The Bombay *khandi* is such a well-known weight and is already in use in so many of the principal cotton tracts in India that we consider it desirable that the standard weights should be sub-multiples of that. We do not, therefore, support the recommendation of the Weights and Measures Committee of 1913-14, that the standard *maund* of 40 *seers* or 82-2/7 pounds should be adopted as this is only used, at present, for cotton transactions in the Punjab, Sind, and parts of the United Provinces, does not correspond to the avoirdupois scale and bears no relation to any of the *khandis* in use in cotton growing tracts. The *maund* we would recommend is one of 28 pounds. Fourteen *maunds* would then be equal to one *bhar*, *naga*, or *bhoja* of 392 pounds and two *bhars*, *nagas* or *bhojas* would be equal to one *khandi* of 784 pounds. The advantage of this scale is that it fits in with the scale which, as we have pointed out, is in use in the Bombay markets as well as in the principal cotton growing tracts. It also fits in with the weight of the ordinary bale which, everywhere in India, except in the south of Madras where it is 500 pounds, is 400 pounds gross. The allowance for tare is eight pounds which reduces the net weight of the bale to 392 pounds or exactly half a *khandi*. Its adoption would, therefore, cause the least dislocation and inconvenience to the trade. To avoid confusion, we would recommend that the *maund* we have suggested should be known as the ' cotton *maund*.' We consider it desirable that all the weights used in cotton transactions should be in pounds avoirdupois and, in our opinion, the introduction of the *seer* into the scale would only cause unnecessary complication."

" 213. *Measures necessary to bring about standardization of weights.*—As regards the measures which should be taken to bring about a universal adoption of the scale suggested above, we have included in the scheme for the licensing of ginneries and presses put forward

in paragraphs 223 *et seq* below, a recommendation that one of the conditions on which license should be granted to ginneries and presses should be that only the certified standard weights prescribed for the tract should be used. We would further recommend that, in the legislation, we have proposed in regard to the establishment of cotton markets in provinces other than the Central Provinces and Berar, power should be taken to prescribe standard weights to be used in such markets and that, in any rules framed under such legislation, a rule should be inserted similar to that already in force in Berar, under which the Chairman of the Market Committee, every member of the Committee and every employee of the Committee duly authorized to do so, are entitled, at any time and without notice, to inspect, examine and test any scale or weights used, kept, or possessed in any open place within the limits of a market. If standard weights are prescribed for markets, ginneries and presses, there can be no question but that their adoption for all transactions in cotton will follow in a very short time. The weights, which we recommend should be kept in all markets, ginneries and presses, are the following :—1, 2, 4, 7, 14, 28 and 56 and 112 pounds. These weights would be duly tested and stamped before issue and arrangements should be made to retest and restamp them every year, as well as to test all scales in use, in order to prevent the possibility of their being tampered with, as is not infrequently the case with the weights and scales used at present. We would further recommend that all weigh-bridges and platform-bridges in use in markets, ginneries or presses, should be marked with the above scale. We are so impressed with the disadvantages of the present system, both to the trade and the cultivator, that we consider that, if there are difficulties in prescribing uniform standard weights for the whole of India, an attempt should, at any rate, be made to secure uniformity within each province."

Copy of letter No. 1618/127, *dated the 6th November* 1933, *from the Association to the Secretary to the Government of Bombay, General Department.*

I am directed to acknowledge the receipt of your letter No. 9798/C, dated the 1st August 1933, on the above subject. The main points on which my Committee have been requested to express an opinion are :—

(*i*) whether the time is ripe for the adoption of measures towards the unification of weights in all cotton transactions throughout India, and if so,

(*ii*) whether the adoption of measures of the nature indicated in paragraph 212 of the Report of the Indian Cotton Committee is premature or not feasible.

With regard to the first proposition, my Committee are prepared to support in principle standardization of weights. They are, however, impressed by the fact that the majority of the cotton growers are at present acquainted only with the *seer*, and that any standard based on a different unit might lead to undesirable complications. They would, therefore, strongly urge that such standardization should be based on a 40-*seer maund* and a uniform weight per *candy*.

APPENDIX 18.

FIXATION OF STAPLE LENGTH FOR EAST AFRICAN COTTON.

Copy of letter No. 5172 *A*/75 (4), *dated the* 23*rd August* 1933, *from the East India Cotton Association, Limited, to the Association.*

I am directed to inform you that the question of prescription of minima staple lengths for African cottons has been engaging the attention of the Board of Directors of my Association for some time past. In response to representations made by certain members dealing in African cotton requesting the Association to take necessary steps with a view to establishing suitable bases for holding surveys and appeals on African cotton, in view of the increasing volume

of business in this class of cotton in the Bombay Cotton Market, the Board agreed to take the matter up and decided, in the first place, that the Director of Agriculture, Uganda, be requested to prepare and to forward to the Association samples representing the fair average quality of the season 1930-31, both for grade and staple, one each for Kampala, Busoga and Jinja cottons.

In view of the fact that no such samples were forthcoming, the Association arranged for the preparation and passing of standards for A. R. Kampala, A. R. Busoga and A. R. Jinja cottons for grade only, and notified that the same as well as the other recommendation contained in Notice No. 466/A/75, dated 1st July 1931,* shall be made applicable to contracts entered into for Uganda cotton on and after the 10th July 1931. It will be seen from a perusal of this notice that with a view to arriving at some authoritative bases for the prescription of staple lengths of African cotton, arrangements were made by the Association to forward samples of fair average quality of A. R. Kampala, A. R. Busoga and A. R. Jinja cottons, from time to time, to the Director, Technological Laboratory of the Indian Central Cotton Committee, for the purpose of determining staple lengths thereof. During the period from 16th July 1931 to 5th October 1932, 13 tests representing the fair average quality of A. R. Kampala and A. R. Busoga and A. R. Jinja cottons of the seasons 1930-31 and 1931-32 were carried out at the Laboratory, the results of which are contained in the final report on African cottons by the Director, Technological Laboratory, a copy of which is also enclosed herewith for your information.

I am to state that the report of the Director, Technological Laboratory, was considered by the Special Appeal Committee on African Cotton at their meeting held on 28th June 1933 (copy enclosed), when the Committee decided that these tests should be continued until the end of the present season so that the Committee may have before them the results of further tests extending over a period of three seasons before they submit their final recommendations to the Board in the matter.

The Board of Directors of my Association have considered this report of the Special Appeal Committee on African Cotton and are in entire agreement with the views of the Committee. With regard to the Committee's recommendation to invite the views of those interested in the African cotton business on the proposed prescription of minimum staple length, as a tentative measure, for A. R. Kampala, A. R. Busoga and A. R. Jinja cottons, at 1-1/32″, so far based on the results of experimental fibre-length tests carried out at the Technological Laboratory, I am to enclose herewith a copy of notice issued by the Association on the subject and to request you to communicate to me *the views of the Committee of your* Association, on the tentative proposal for prescribing 1-1/32″ as the minimum staple length for A. R. Kampala, A. R. Busoga and A. R. Jinja cottons, for the information and guidance of the Special Appeal Committee on African Cotton.

I am to add that your help and co-operation in the matter of arriving at a final solution of the staple question will be much appreciated by my Association.

THE EAST INDIA COTTON ASSOCIATION, LIMITED.

Report of a meeting of the Special Appeal Committee on African Cotton held at 12-45 p.m., on Wednesday, the 28th June 1933, *in the Board Room, Cotton Exchange, Sewri.*

Present :—

R. G. Saraiya, Esq. (*Chairman*),
R. C. Suntock, Esq.,
Cursondas Bhagwandas, Esq.,
A. H. Rhodes, Esq.,
Jamnadas Ramdas, Esq.,
Ramdas Khimji, Esq.,

and in attendance the Assistant Secretary.

Dr. N. Ahmed, Director, Technological Laboratory, was also present by special request.

* Not printed.

1. *Considered* :—Final report forwarded by the Director, Technological Laboratory, on fibre-lengths of African cotton.

The Chairman, at the outset, referred to the circumstances which led to the undertaking of these tests by the Technological Laboratory and said that the Committee had originally recommended, as a tentative measure, the following minima lengths in respect of African cottons :—

A. R. Kampala	1-1/16."
A. R. Busoga A. R. Jinja.	1"

This recommendation, however, did not meet with the approval of the Bombay Millowners' Association as they considered that the proposed minima staple lengths were on the low side, and it was eventually decided that samples of fair average quality of A. R. Kampala, Busoga and Jinja cottons over an entire season, once a month, be forwarded to the Director, Technological Laboratory, for the purpose of determining the actual staple lengths of these growths of cotton. He further said that the results of these experiments were considered by the Committee in March 1932 when the Committee, while admitting that the data so far available were very helpful in enabling the Association to arrive at a satisfactory solution of the staple problem in respect of Uganda cotton, recommended similar tests being continued for another season. He pointed out that the Committee had now before them the results of the last two seasons and it was up to them to judge whether the number of samples tested for this purpose by the Technological Laboratory was sufficient to enable them to arrive at a decision in the matter. He then invited the members present to express their views on the subject.

Mr. R. C. Suntook and Mr. Ramdas Khimji were of the opinion that, while the results of experiments so far received were of great value, similar tests should be continued for the third season before they arrived at a final decision in the matter.

In the opinion of other members of the Committee, however, the tests afforded sufficient material to the Committee in recommending the minima staple lengths for African cottons.

It is noted for record that the mean fibre lengths based upon the average values of 13 different tests carried out at the Technological Laboratory on samples drawn from fair average quality of A. R. Kampala, A. R. Busoga and A. R. Jinja cottons during the period 16th July 1931 to 5th October 1932, are as under :—

	Average fibre-length (in inch).
A. R. Kampala	1.035
A. R. Busoga	1.055
A. R. Jinja	1.035

The Committee eventually agreed that in view of the fact that some tests had already been carried out on African cotton during the present season, the fibre tests be continued until the end of the season, when the whole question might be reviewed and a final decision taken in the matter. In the meanwhile the Committee unanimously recommended to the Board that the trade be notified that they are in favour of minima staple length for A. R. Kampala, Busoga and Jinja cottons being prescribed, as a tentative measure, at 1-1/32" with effect from 1933–34 season crop and that this recommendation is supported by the results of fibre-length tests carried out at the Laboratory.

The Committee also recommended that the views of the Millowners' Association, Bombay, the Director of Agriculture, Uganda, and the Uganda Cotton Association be invited in the matter.

Mr. Suntook suggested that the minima staple lengths prescribed as above should be subject to revision, if and when the trade felt that there was sufficient justification to do so.

2. The Committee placed on record their sense of appreciation of the very useful work done by the Technological Laboratory and especially by the Director, Dr. Ahmed, in connection with the experimental tests on Uganda cotton.

Final Report on African Cottons (1931–32) *by the Director, Technological Laboratory.*

The three African cottons, A. R. Kampala, A. R. Busoga and A. R. Jinja have been tested for fibre-length at the Technological Laboratory since July 1931. In all 39 samples of these three cottons were received up to October 1932 and the results of tests were described in various fibre-test reports, copies of which were regularly supplied to the East India Cotton Association. The object of the present report is to summarise all the results obtained between 16th July 1931 and 5th October 1932 and to discuss, on a comparative basis, the average values for the intervening period, of the mean fibre-length, the modal length and the fibre-length irregularity percentage for these cottons. The observed values for the mean fibre-length, etc., together with the estimates of staple-length by the Special Appeal Committee on African Cottons, are given in Table II* in the Appendix. It will be seen from a study of this table that while the average fibre-length, as given by the two Sorter methods, comes out to be the same for A. R. Kampala and A. R. Jinja, it is some 2 per cent. higher for A. R. Busoga. Although this difference may appear small (.02") it is nevertheless of some importance in view of its being based upon the average values of 13 different results. The average modal length is also highest for A. R. Busoga, though in respect of this property, A. R. Jinja has a slight advantage over A. R. Kampala. Usually the Grader's estimate lies nearer to the modal than to the mean length, but in the present case we find that the average staple length as estimated by the Special Appeal Committee is much nearer to the Sorter results than to the modal length. Furthermore, in the case of A. R. Busoga and A. R. Jinja, both methods agree in assigning to them the highest and the lowest average fibre-lengths respectively. They differ, however, in the case of A. R. Kampala, which the Appeal Committee has estimated, on the whole, to be somewhat longer than A. R. Jinja, while according to the Laboratory methods, the average values of their staple-length are just the same for the two cottons. The average fibre-length irregularity for A. R. Kampala is about 1.5 per cent. lower than that for A. R. Busoga or A. R. Jinja, which shows that, on the whole, A. R. Kampala is slightly more regular than either of the other two cottons.

It will be seen from the above that so far as average staple-length is concerned, both methods agree in giving the first place to A. R. Busoga and the last place to A. R. Jinja, but that the position is somewhat doubtful as to whether A. R. Kampala should be bracketed with A. R. Jinja as indicated by the Laboratory results, or with A. R. Busoga, as estimated by the Appeal Committee. In order, therefore, to allot the correct relative position to A. R. Kampala, we must take into account, besides mean fibre-length, such other characteristics as its variation from month to month, the highest and the lowest values obtained and the length regularity of its staple. These are shown, for all the three cottons, in the following table :—

TABLE I.

	A. R. Kampala.	*A. R. Busoga.*	*A. R. Jinja.*
Highest mean length ..	1.12	1.09	1.09
Lowest mean length ..	0.99	1.02	0.97
Difference	0.13	0.07	0.12
Average fibre-length ..	1.035	1.055	1.035
Average fibre-length irregularity (%)	16.3	17.4	17.7
Coefficient of variation of mean length ..	3.2	2.0	3.1

* Not printed.

It will be seen that in all respects save fibre-length irregularity A. R. Busoga scores over the other two cottons. Its average fibre-length is highest, the difference between the highest and the lowest values of mean length is least and the coefficient of variation of length is lowest. As regards A. R. Kampala and A. R. Jinja, it will be noticed that the coefficient of variation of mean length and the difference between the highest and the lowest values are slightly higher for A. R. Kampala than those for A. R. Jinja, but that, on the other hand, the fibre-length irregularity for A. R. Kampala is appreciably less—16.3 per cent. as against 17.7 for A. R. Jinja. Taking the above factors and the opinion of the Appeal Committee into cognizance, I am inclined to place these cottons in the following order of merit, which, it must be remembered, is based merely on a consideration of their fibre length and associated properties.

	Average length.
A. R. Busoga	1.06
A. R. Kampala	1.04
A. R. Jinja	1.04

Copy of notice dated 26th August 1933 issued by the East India Cotton Association, Limited.

It is hereby notified for the information of the members of the Association and other persons who deal in Uganda cotton, that in conformity with the decision of the Board announced in Notice No. 466/A/75, dated 1st July 1931, to forward samples of fair average quality of A. R. Kampala, Busoga and Jinja cottons from time to time, extending over an entire season, to the Director, Technological Laboratory of the Indian Central Cotton Committee, for the purpose of determining staple lengths thereof with a view to establishing some authoritative bases for prescribing minima staple lengths of the above named cottons, requisite samples extending over a period of two seasons were forwarded to the Technological Laboratory for necessary fibre-length tests being carried out thereat. In order to enable the Trade to appreciate these results more correctly, it has been decided to continue these tests during the current season also.

The Board have, in the meanwhile, accepted the recommendations made by the Special Appeal Committee on African Cotton in this behalf that the Trade be notified that, as a tentative measure, they are in favour of the minimum staple length of A. R. Kampala, A. R. Busoga and A. R. Jinja cottons prescribed, at 1-1/32″, so far based on results of fibre-length tests carried out hitherto at the Laboratory during the period from 16th July 1931 to 5th October 1932.

Those interested in the African cotton business are, therefore, requested to communicate to the Association their views, if any, on the tentative proposal for prescribing 1-1/32″ as the minimum staple length for A. R. Kampala, A. R. Busoga and A. R. Jinja cottons for the information and guidance of the Special Appeal Committee on African Cotton, so that the same may be considered by the Committee before they decide upon making final recommendations to the Board in the matter.

Copy of letter No. 1619/66, dated the 6th November 1933, from the Association to the East India Cotton Association, Limited, Bombay.

I am directed to acknowledge the receipt of your letter No. 5172/A/75 (4), dated the 23rd August, as also a copy of a notification dated the 26th August issued under the orders of your Board on the subject of the fixation of minimum staple lengths for A. R. Kampala, A. R. Busoga and A. R. Jinja cottons. My Committee note that your Board have accepted the recommendations made by the Special Appeal Committee on East African Cotton in this behalf and as a tentative measure, they are in favour of fixing a minimum staple length for the three cottons concerned of 1-1/32″. In reply I am to say that my Committee favour the fixation of staple length for these three cottons, but they are emphatically of the opinion that in the interests of the trade, the minimum fixed for the time being should not be less

than 1-1/16". From the records of the tests submitted, it would appear that while the average staple length according to Laboratory tests is 1-1/32", the trade estimate of staple length as given by the Special Appeal Committee—who is the final appellate authority in surveys—has been 1-1/16". My Committee are, moreover, of the opinion that there would be ample justification for fixing the minimum staple length at 1-3/32", as in their opinion it is essential to prevent any deterioration in the value of recognized styles of African cotton. Members of my Committee who have experience of these cottons consider the samples tested at the Matunga Laboratory to have been unrepresentative, judged by their own purchases during recent years, and further point out that the fixation of too low a standard would tend to reduce the price of the whole range of African cotton, and encourage speculation and the importation of inferior types. They also desire to state that the fixing of a minimum staple length such as that suggested by my Committee would not prevent buyers from entering into special agreements for purchase of cotton " on type " or of specific staple length, since in the case of such specific agreement surveys would be on the basis of the type laid down or the specific stipulations made in regard to staple in the agreement.

APPENDIX 19.

FUMIGATION OF AMERICAN COTTON.

Copy of letter No. 57/141, dated the 6th January 1934, from the Association to the Secretary to the Government of India, Department of Education, Health and Lands, New Delhi.

I am directed to address you on the subject of the charges for fumigation of American cotton.

Since the 1st of December 1925, all imports of American cotton into British India have had to be fumigated. The object of fumigation has been to avoid the possibility of damage to the Indian cotton crop by the Mexican boll weevil, which at the time when fumigation was introduced had been causing great damage to the American cotton crop and losses to the American grower. Previous to the issue of the Government Notification setting forth the terms on which importations of American cotton would be allowed after the 1st December 1925, my Committee had been given an opportunity of discussing this question with the Indian Central Cotton Committee upon whose recommendation fumigation was introduced. The possible danger at that time appeared so acute that the Association's two representatives on the Indian Central Cotton Committee agreed both as to the desirability of fumigating cotton imported from America, and that the expenses of fumigation should be borne by importers. The circumstances at that time were, however, very much different from those which have since prevailed. In the first place, the damage through the boll weevil was at its height; secondly, the imports of American cotton into India over a period of years had been very small; thirdly, the industry was in a comparatively prosperous condition; fourthly, the anticipated cost of fumigation was only 8 annas per bale; and fifthly, there was no duty of any kind on imported cotton. When it became known that the charges for fumigation would greatly exceed 8 annas per bale, the Association endeavoured to obtain a reduction, and have on numerous occasions since then striven to bring down the expenses of fumigation. The Indian Central Cotton Committee have also endeavoured to keep the charges as low as possible. Notwithstanding this, these charges still stand at a very high figure, and are undoubtedly a considerable handicap to the industry.

Owing to various causes, the importations of American cotton since 1925 have greatly increased. In the years when imports have been exceptionally heavy, special causes have operated, but apart from these exceptional reasons for heavy imports, the necessity for importing larger quantities of staple cotton, including American, has been due to the fact that very much larger quantities of medium and fine count yarns are being produced in Indian mills. As the Government of India are doubtless aware, the supplies of cotton grown in India suitable for producing warp yarns of over 32s and weft yarns of over 40s

have been limited and are likely to remain so for a number of years to come ; and in these circumstances, a continuation of the imports of American cotton may be necessary until a sufficient and readily accessible supply of long-stapled cotton is available in this country. The development of India's production of finer cloths may in fact necessitate a gradual increase in the imports of cotton from abroad.

Owing to the heavy importations of American cotton after fumigation had been introduced, combined with the heavy charges, the Textile Industry of this country, and particularly the industry in Bombay, began increasingly to feel the burden which had been imposed on them, and after very close investigation, my Committee took up the position that the Mexican boll weevil could not survive the journey from America, and that if it did survive, that it could not constitute a danger to the cotton crop of this country. Representations on this subject were, therefore, made to the Indian Central Cotton Committee, as a result of which the underquoted resolution was passed by the Indian Central Cotton Committee at their Fourteenth Meeting in January 1927 :—

> " That in view of the unexpectedly large quantity of American cotton being imported into this country resulting in a heavy charge on the Textile Trade for fumigation, this Committee is of the opinion that the Government of India be requested to cause further immediate scientific investigations to be made with a view to ascertaining :—
>
> (1) If it is a practical fact that the Mexican boll weevil can be imported into India in American cotton and if it would be a danger to the cotton crop of this country ;
>
> (2) If so, to what extent should fumigation be enforced."

We have been given to understand that the scientific investigations referred to in the Central Cotton Committee's resolution could not for various reasons be undertaken, and the position to-day is that it has not been demonstrated with certainty that the boll weevil could be imported alive in consignments of cotton from America, and that if it were imported, it could ravage the cotton growing districts. The industry, however, continues to be saddled with a very heavy burden, mainly for the benefit of the cotton growers, although the case for fumigation is not proved.

Under these circumstances, my Committee are of opinion that if fumigation of American cotton is to be continued, it is only equitable that the burden of fumigating charges should be borne by the State. In the Report of the Indian Tariff Board on the Cotton Textile Industry published in 1927, the burden of fumigation charges on the industry was examined, and it was then recommended that the charges which were levied in the interests of cultivators of cotton should be borne by general revenues. The Tariff Board further stated : " In years in which the prices of American and Indian cotton are at their normal parity, the amount involved would not be large, but much will depend on the extent to which the Bombay mill industry acts on our recommendation that it should make more extensive use of American cotton."

Since the Tariff Board reported in 1927, the case for transferring the burden from the industry to Central Revenues has been further strengthened by reason of the fact that since October 1931, the Government of India and the Legislature have seen fit to impose a duty of half an anna per pound on all imported cotton. This duty was imposed for revenue purposes, but it was also stated to be for the benefit of the cultivator. That being the case, it is submitted that it is very inequitable that the industry should be made to pay for every measure of amelioration of the condition of the agriculturist. The increase in the price of imported cotton has constituted a very heavy burden on the large number of mills which have endeavoured to carry out the recommendation of the Tariff Board in the direction of diversifying their manufactures and increasing their production of cloths made from fine count yarns.

A further reason which may be advanced for removing the burden of fumigation charges from the industry is that for the last five or six years, its financial condition has been extremely parlous.

My Committee are, therefore, strongly of opinion that the cost of fumigating American cotton should be borne by Central Revenues.

Copy of letter No. of 34/34-A, dated the 15th February 1934, from the Joint Secretary to the Government of India, Department of Education, Health and Lands, New Delhi, to the Association.

With reference to your letter No. 57/141 of 1933, dated the 6th January 1934, suggesting that the cost of fumigating American cotton imported into India should be borne by central revenues, I am directed to say that the Government of India have given careful consideration to your Association's representation, but regret that they are unable to reconsider the decision conveyed in this Department letter No. 1489-Agri., dated the 14th November 1925. They realise the need for keeping the fumigation charges as low as possible and have already under separate consideration the question of their reduction.

2. You have referred in your letter to the resolution passed by the Indian Central Cotton Committee in January 1927, suggesting that scientific investigations should be undertaken in order to determine whether the boll weevil can be imported into India alive in shipments of American cotton and whether, if it can, it constitutes a danger to the Indian cotton crop. This question was very carefully considered at the time and the Government of India, on the advice of their Agricultural Adviser, a copy of whose note is herewith enclosed for your information, came to the conclusion that they must decline to take any action, as the experiments were fraught with the possibility of most dangerous consequences.

Statement prepared by the Agricultural Adviser to the Government of India.

The Mexican Cotton-boll Weevil (*Anthonomus grandis*) which is at present found throughout practically the whole cotton-growing belt of the United States of America, was not originally a native of this area. In 1892 it found a footing in Texas and during the first 10 years after its advent into the United States, they spread annually at the rate of 5,640 square miles. During the next 10 years the annual increase in the area infested averaged 26,880 square miles, and by the end of 1921 over 600,000 square miles of territory out of about 705,000 square miles in the cotton-producing belt had been invaded. For the four years ending with 1920, the average annual loss due to the ravages of this pest was estimated to be about 300 million dollars. In the light of these facts it is of the utmost importance that this, the worst of all cotton pests, should be kept out of India.

2. The experiments which the Indian Central Cotton Committee have asked the Government of India to carry out are designed to ascertain (*a*) whether the Cotton-boll weevil can be imported into India alive with shipments of American cotton, and (*b*) whether, if imported, this weevil would damage cotton in India. As regards (*a*), the American authorities, to whom this question has been submitted, are distinctly of opinion that the Boll weevil might be imported alive with cotton shipments. Very recent observations, reported in the latest number of the American *Journal of Economic Entomoloyy*, show that boll weevils emerging from hibernation have been found to live for as long as 52 days in the absence of cotton to feed on. There is therefore no reason why weevils in an active condition should not live long enough to reach India. The chances may be hundreds of thousands to one against a single impregnated female weevil reaching India alive ; negative experiments carried on for a limited period (say, one year) would therefore really prove nothing. The chances, however, are that a successful individual would get through sooner or later in the absence of any safeguards. Experiments on the lines suggested under (*a*) would, if successful, merely corroborate our present knowledge of this insect ; and if unsuccessful over a limited period would not disprove the possibility of importation.

3. As regards (*b*), we have again the experience of the American authorities. If any variety of cotton were immune to the boll weevil, this fact would have been applied to its control in America where no cotton has proved to be immune. Moreover, much of the more valuable long-staple cotton grown in India is of American origin. As regards climatic

conditions, these are sufficiently varied throughout the cotton belt in America to represent those of practically all our cotton-growing districts in India. It is not surprising therefore that the considered opinion of the American authorities is that Indian conditions are likely to suit this weevil, should it obtain a footing in the country.

4. In the opinion of America's most eminent experts, the boll weevil could both survive the journey from America to India and breed here. This view was held also by the Entomologists who attended the last Entomological meeting at Pusa. At that meeting a resolution to the effect that "the Indian Central Cotton Committee should consider the advisability of recommending the total prohibition of cotton from America; or as an alternative that all bales containing such cotton should be fumigated at the port of entry and that entry should be restricted to Bombay," was passed unanimously.

5. In the face of these authoritative opinions obtained from so many different sources, I am of opinion that the Government of India would not be justified in deliberately introducing the Mexican boll weevils into India for experimental purposes. The risk involved would be out of all proportion to the value of any possible information derivable from the experiments, for to rear the weevil under approximately natural conditions, it would be necessary to grow cotton plants in a large cage, in which case it would be practically impossible to guarantee that no weevil would escape. The escape of a single impregnated female might result in the impoverishment, for all time, of cotton-growers in this country, the reduction of the supply of raw cotton, and the consequent crippling of India's Textile Industry.

6. Even if the Government of India were prepared to turn a deaf ear to the advice both of their own experts and of those of the Federal Department of Agriculture in the United States of America, it is reasonably certain that the Federal Government of the United States would refuse to force their experts to co-operate, against their better judgment, with our officers in conducting an experiment fraught with such danger to India. Without their hearty co-operation an experiment on the lines adumbrated in the resolution under reference could not be carried out. The opinion of the Head of the Entomological Bureau of the Federal Department regarding the experiments outlined under (*a*) and (*b*) has recently been obtained. Speaking on behalf of the staff of the Bureau, that officer says, "We feel that we cannot allow ourselves to be connected with this experiment, since, should there be any disastrous outcome, we would charge ourselves with a share of the responsibility."

7. In the light of all this expert advice, it is to be hoped that the Indian Central Cotton Committee will agree that the risks involved in deliberately introducing boll weevils into India for experimental purposes would be very great and that Government would not be justified in conducting any such experiments.

APPENDIX 20.

CLASSIFICATION OF INDIAN COTTON.

Copy of letter No. 316/CH/16A, dated the 6th January 1933, from the East India Cotton Association, Limited, to the Association.

I am directed to send you herewith enclosed copy of letter No. 14740, dated 1st December 1932, received from the Director-General of Commercial Intelligence and Statistics, Calcutta, and to inform you that the Board of Directors of my Association, as representing the various interests of the Cotton Trade, have decided upon taking the initiative, with the help and collaboration of the Bombay Chamber of Commerce, the Indian Merchants' Chamber, the Marwari Chamber of Commerce, the Indian Central Cotton Committee and your Association to evolve a scheme of uniform trade classification of Indian cotton which would be acceptable to the Cotton Trade in general.

For the above purpose, they have appointed a Committee consisting of Messrs. Haridas Madhavdas (Chairman), G. Boyagis, R. G. Saraiya and Chunilal B. Mehta to confer with representatives of the Committee of the bodies referred to above. I am, therefore, to request you to move your Committee to nominate two representatives to serve on this Committee and to communicate their names to me on or before the 18th instant.

Copy of letter No. 14740, *dated the* 1*st December* 1932, *from the Director-General of Commercial Intelligence and Statistics, Calcutta, to the East India Cotton Association, Limited.*

You are no doubt aware that the trade classification of cotton, as at present shown in the All-India cotton forecasts issued by this Department, differs to some extent from that followed by the cotton trade, for instance, by your Association and the Bombay Chamber of Commerce. The need for evolving one uniform classification which should be acceptable to all has been for some time felt; and the question of revising the existing classification on some such basis has therefore been engaging the attention of this Department. I shall therefore be much obliged if you will kindly favour me with the views of your Association on the question at an early date. This would enable this Department to formulate definite proposals which would subsequently form the basis of further discussion by all the interests concerned.

Copy of letter No. 64/33, *dated the* 10*th January* 1933, *from the Association to the East India Cotton Association, Limited.*

I am directed to acknowledge your letter No. 316/CH/16A, dated 6th January, and to say in reply that my Committee have appointed Sir Munmohandas Ramji and Mr. Ahmed F. Currimbhoy to represent them on the proposed Committee.

Copy of letter No. 230/*CH*/16A, *dated the* 30*th November* 1933, *from the East India Cotton Association, Limited, to the Director-General of Commercial Intelligence and Statistics, Calcutta.*

With reference to your letter No. 14740, dated the 1st December 1932, I am directed to inform you that the Board of Directors of my Association as representing the various interests of the Cotton Trade, decided upon taking the initiative and appointed a Trade Classification Committee, consisting of members of a Sub-Committee appointed by the Board and representatives of the Indian Central Cotton Committee, the Bombay Chamber of Commerce, the Indian Merchants' Chamber, the Bombay Millowners' Association and the Marwari Chamber of Commerce to go into this question and evolve a scheme of uniform trade classification of Indian cotton which would be acceptable to the Cotton Trade in general.

The Trade Classification Committee considered the question at a meeting held on the 7th March 1933 and appointed a Sub-Committee to determine the *main heads* under which the various cotton districts of India should be grouped and to formulate a comprehensive scheme of trade classification which would serve the requirements of the Cotton Trade, as far as practicable, and which would also help you to issue more accurate and reliable forecasts of cotton than what are published at present and submit their report to the full Committee.

The Sub-Committee met on the 16th March 1933 and as required of them, formulated a scheme of trade classification which in their opinion would serve the requirements of the Cotton Trade and asked Dr. W. Burns, the Director of Agriculture, Bombay Presidency, a member of the Sub-Committee, to communicate with the various Government officials concerned and submit their views when received, for the consideration of the Sub-Committee at their next meeting.

The Sub-Committee met again on the 28th August 1933 to consider the suggestions made by various Government officials in connection with the classification proposed by them at their meeting of the 16th March 1933 and they were extremely fortunate to have

at that meeting the help and advice of Mr. B. C. Burt, the Agricultural Expert to the Imperial Council of Agricultural Research. After going through the various suggestions received, several of them were accepted by the Sub-Committee with certain modifications and in their report a revised classification suitable to the trade was submitted to the Trade Classification Committee for consideration.

The Trade Classification Committee met on the 21st November 1933 to consider the above report and unanimously recommended to my Board that the classification proposed therein be accepted with the following modification, viz :—

"That cotton grown in the Nawapur Taluka of West Khandesh be classified as 'Surti' with a recommendation that the area be protected under the Cotton Transport Act, *as a separate zone.*"

The Committee also suggested that the precise delimitation of areas recommended may be left to the Directors of Agriculture of Provinces and States, or to the most suitable Government Officer where no Director of Agriculture exists. By precise delimitation they mean a description of area by States (where a complete State is included), Districts (where a complete District is included) and Talukas (when a complete district is not included). Units less than a Taluka should not be used.

It was further suggested that Government should be requested to prepare a cotton map showing the classifications and districts as recommended by them.

My Board at their meeting held on 28th November 1933 accepted the recommendations of the Trade Classification Committee *in toto* and have directed me to forward to you the enclosed copy of Trade Classification for Indian Cotton for adoption by your department in connection with the preparation of the All-Indian Cotton Crop Forecasts in future. I am also to add that in the event of the classification proposed being adopted, the Government of India should be asked to make it applicable to the whole of India including the Indian States.

Copies of the *reports of the meetings referred to and also a copy of the *summary of suggestions received from various Government officials are enclosed herewith for your information and perusal.

Trade Classification for Indian Cotton as approved by the East India Cotton Association, Limited.

Trade Descriptions.	*Cotton Growing Tracts in India.*
I. (*a*) BENGALS—	
1. U. P. Deshi	United Provinces, Western Bengal, Bihar and Orissa, Bundelkhand State, Baghelkhand State.
2. Punjab Deshi	Punjab, N. W. Frontier Provinces.
3. Sind Deshi	Sind.
4. Rajputana Deshi	Rajputana.
(*b*) AMERICANS—	
1. Sind-Americans	Sind.
2. Punjab-Americans	Punjab.

* Not printed.

Trade Descriptions.	*Cotton Growing Tracts in India.*
II. OOMRAS—	
1. Ordinary and Verum varieties..	Berars, Central Provinces, Nimar District.
2. Ordinary and Banilla varieties..	East and West Khandesh Civil Districts, *except Nawapur Taluka*, Nasik Civil District.
3. Ordinary variety	*Barsi-Nagar Group*— Ahmednagar District, Poona District, Sholapur District. *Nizam's Territory*— Aurangabad District, Bhir District, Parbhani District, Adilabad District. Akalkot State.
III. HYDERABAD-GAORANI	*Nizam's Territory*— The Gaorani Protected Area— Nandair District, Bidar District, Oosmanabad District, Nirmal Taluka, Mominabad Taluka.
IV. CENTRAL INDIA—	
1. Malvi	The whole of Central India except Bundelkhand and Baghelkhand States.
2. Central India—Others	
V. BROACH	Area north of the river Nerbudda upto and inclusive of Kapadvanj and also the area traversed by the Gaekwar lines and branch lines upto Chhota Udepur.
VI. SURTI	Area south of the river Nerbudda upto and inclusive of Billimora including the Rajpipla and Dharampur States and Nawapur Taluka of West Khandesh. *Nawapur Taluka should be protected as a separate zone under the Cotton Transport Act.*
VII. DHOLLERAS—	
1. Dholleras	Area comprising of North Gujerat (i.e., Ahmedabad to Taranga, Mehsana-Taranga Hill line) and East Gujerat eastward upto Rutlam. *Note.*—Mehsana is included as "Dholleras" for purpose of statistics; *the Baroda State should apply the Cotton Transport Act to this area.*
2. Mathia	
1. Wagad	Peninsula of Kathiawar.
2. Mathia	
CUTCH	Peninsula of Cutch.
VIII. SOUTHERNS—	
1. Westerns (Jowari and Mungari).	Bijapur District, Dharwar District, Belgaum District, Bellary District, Anantapur District, Kurnool District, Cuddapah District, Nellore District, Guntur District, Northern Circars, Eastern portion of the Nizam's Dominions, the Protected Area of the Raichur District in the Nizam's Dominions in the Talukas of Kopbal, Lingsugur, Kustagi and Gangavati and the whole of the Gulburga District and the other remaining Talukas of Raichur District.
2. Coompta and Uplands	
3. White and Red Northerns ..	
4. Warangal and Coconadas ..	

Trade Descriptions.	*Cotton Growing Tracts in India.*
IX. 1. TINNEVELLIES (including Karungannies)	Coimbatore District, Salem District, Trichinopoly District, Madura District, Ramnad District, Tinnevelley District, Travancore State.
2. CAMBODIAS	
3. SALEMS	
X. COMMILLAS	Assam, Eastern Bengal.
XI. BURMAS—	
1. Wagale (Myingyan)	Burma.
2. Wagyi (Prome)	

APPENDIX 21.

THE INDIAN "KHADDAR" (NAME PROTECTION) BILL.

Copy of letter No. 51/33-D, dated the 17th March 1933, from the Deputy Secretary to the Government of Bombay, Finance Department, to the Association.

I am directed to forward a copy of Government Resolution No. 51/33-D, dated 17th March 1933, with two spare copies of its accompaniments and to request the favour of the reply of your Association as early as possible, and in any case before 1st July 1933 at the latest.

INDIAN "KHADDAR" (NAME PROTECTION) BILL.

GOVERNMENT OF BOMBAY.

FINANCE DEPARTMENT.

RESOLUTION NO. 51/33.

Bombay Castle, 17th March 1933.

Letter from the Government of India, Legislative Assembly Department, No. F. 131-I/31-A, dated 21st February 1933 :—

"With reference to the Debates of the Legislative Assembly of the 9th February 1933, I am directed to forward herewith copies of the papers noted on the margin and to request that the Governor in Council will favour this Department with an expression of his opinion on the provisions of the Bill, and with the opinions of such selected officers and other persons as the Governor in Council may think fit to consult on the subject. Attention is invited in this connection to the following three points on which information may also be furnished, namely :—

1. Bill as introduced with Statement of Objects and Reasons.
2. Extract from Legislative Assembly Debates of the 9th February 1933 regarding the Bill.

(*a*) whether it is correct to assume that trade custom in India confines the use of the term 'Khaddar' to cotton piecegoods woven by hand from hand-spun yarn ;

(*b*) if not, whether it is desirable to impose this definition by law with a view to action under the Merchandise Marks Act to punish false description ; and

(*c*) whether it would be practicable to enforce the provisions of the Bill in the internal markets in India.

2. I am also to request that the Bill and Statement may be published in the *Bombay Government Gazette* in English and in such other languages as the Governor in Council may deem proper, and that the dates of such publication may be communicated in your reply.

3. The reply to this letter should be sent in duplicate by the 31st July 1933."

Government Endorsement, Legal Department, No. 1367, dated 7th March 1933.

Resolution.—Copies of the Indian " Khaddar " (Name Protection) Bill as introduced with Statement of Objects and Reasons together with copies of extract from the Legislative Assembly Debates, dated 9th February 1933, should be forwarded for favour of opinion to the following :—

(1) The Commissioner in Sind.

(2) The Commissioner, Northern Division.

(3) The Commissioner, Central Division.

(4) The Commissioner, Southern Division.

(5) The Director of Industries.

(6) The Home Department.

(7) The Revenue Department.

(8) The General Department.

(9) The Legal Department.

(10) The Millowners' Association, Bombay.

(11) The Millowners' Association, Ahmedabad.

(12) The Indian Merchants' Chamber, Bombay.

(13) The Chamber of Commerce, Bombay.

(14) The Chamber of Commerce, Karachi.

(15) The Buyers' and Shippers' Chamber, Karachi.

(16) The Maharashtra Chamber of Commerce.

(17) The Native Piece Goods Merchants' Association.

(18) The Muccadams' Association.

(19) The Bombay Presidency Trades Association, Limited.

(20) The Deccan Merchants' Association.

(21) The Karachi Indian Merchants' Association.

(22) The Marwari Chamber of Commerce, Bombay.

2. The Officers, Chambers and Associations should be requested to forward their replies in *triplicate* to this Government, as early as possible, before *1st July* 1933 at the latest.

3. The Bill and Statement of Objects and Reasons should be forwarded to the Manager, Government Central Press, for publication in the *Bombay Government Gazette* and to the Commissioner in Sind for publication in the *Sind Official Gazette*.

4. The Bill and Statement should be translated in Marathi, Gujarathi and Kanarese and the translations should be published in the *Bombay Government Gazette*. They should also be translated into Sindhi and the translation published in the *Sind Official Gazette*.

5. The dates of the various publications should be reported to Government.

A Bill to provide for the protection of the names "Khaddar" and "Khadi" used as trade descriptions of cloth spun and woven by hand in India.

WHEREAS the names "Khaddar" and "Khadi" have come to mean cloth which is spun and woven by hand in India; and whereas it is desirable to protect the said names; It is hereby enacted as follows :—

1. *Short title.*—This Act may be called the Indian "Khaddar" (Name Protection) Act, 193 .

2. *Definition of "Khaddar" and "Khadi."*—In this Act, "Khaddar" and "Khadi," mean cloth which is spun and woven by hand in India.

3. *Use of the names "Khaddar" and "Khadi" as trade descriptions on cloth.*—The names "Khaddar" and "Khadi," whether in English or in any Indian vernacular language as exclusively signifying cloth spun and woven in India by hand, shall be deemed to be trade descriptions within the meaning of the Indian Merchandise Marks Act, 1889 (IV of 1889).

STATEMENT OF OBJECTS AND REASONS.

Considerable progress has been made in recent years in reviving and popularizing as a cottage industry spinning and weaving by hand as a supplementary occupation among the agriculturist population of this country, who stand in need of an additional source of income. Such progress as has been achieved is very largely supported by the patriotic impulse of the poorer and well-to-do classes who are purchasing *Khaddar*, or *Khadi* even at a sacrifice. The situation is sought to be taken advantage of by manufacturers of spurious *Khaddar* both in India and abroad, and purchasers have been frequently misled to the detriment of what might easily become a great national industry. The Bill, therefore, seeks to extend the protection afforded by the Merchandise Marks Act, 1889, to the names "Khaddar" and "Khadi" which have come to denote hand-spun and hand-woven cloth only. The exclusive use of these terms for this cloth cannot prejudicially affect *bona fide* producers or distributors of any other variety of cloth.

SIMLA, *The 5th June* 1931.

GAYA PRASAD SINGH.

Extract from the Legislative Assembly Debates, Vol. I, No. 6.

The Assembly met in the Assembly Chamber of the Council House at New Delhi, on Thursday, the 9th February 1933.

* * * *

THE INDIAN "KHADDAR" (NAME PROTECTION) BILL.

MR. GAYA PRASAD SINGH (Muzaffarpur *cum* Champaran : Non-Muhammadan): Sir, I beg to move :—

> "That the Bill to provide for the protection of the names 'Khaddar' and 'Khadi,' used as trade descriptions of cloth spun and woven by hand in India, be taken into consideration."

In making this motion, I submit that it is a very short and simple Bill which only seeks to give legal protection to the names "Khaddar" and "Khadi" which have come to signify cloth spun and woven by hand in India. There are many mills, whether in India

or outside, which produce a sort of cloth in their mills, and which they designate as "Khaddar" and "Khadi." That infringes upon the names which have come to be associated only with hand-woven and hand-spun cloth. It is, therefore, my proposal to restrict the name "Khaddar" or "Khadi" to the particular sort of cloth we find in India. The definition of "trade description," as given in section 2 of the Merchandise Marks Act, is as follows :—

> "'trade description' means any description, statement or other indication, direct or indirect,—
>
> (*a*) as to the number, quantity, measure, gauge or weight of any goods, or
>
> (*b*) as to the place or country in which, or the time at which, any goods were made or produced, or
>
> (*c*) as to the mode of manufacturing or producing any goods, or
>
> (*d*) as to the material of which any goods are composed, or
>
> (*e*) as to any goods being the subject of an existing patent, privilege or copyright ;
>
> and the use of any numeral, word or mark which, according to the custom of the trade, is commonly taken to be an indication of any of the above matters, shall be deemed to be a trade description within the meaning of this Act."

Now, Sir, my proposal is that this expression "Khaddar" or "Khadi" should be included as "trade description" within the definition which I have just read out; and an application of such trade description to mill products be punishable under section 6 of the Merchandise Marks Act, which says :—

> "If a person applies a false trade description to goods, he shall, subject to the provisions of this Act, and unless he proves that he acted without intent to defraud, be punished with imprisonment for a term which may extend to three months or with fine which may extend to two hundred rupees, and in case of a second or subsequent conviction with imprisonment which may extend to one year, or with fine, or with both."

Sir, I hope there is nothing controversial in this measure. It only wants to protect a hand-woven industry of this country against spurious imitations, and which, as a result of the impetus given to it by the nationalist movement in recent times, is on the increase. It will also give relief to unemployment. I understand that Government have given notice of their intention to move an amendment for the circulation of this Bill. Personally I do not think that circulation of a non-contentious measure like this would be necessary, but I am advised by some of my friends that, in order to save the time of this House and to allow it to proceed to other business which is down on the agenda, I should not oppose the circulation of this Bill. I, therefore, would be willing to agree to the circulation of this Bill if the House agrees to such course of action. Sir, I move.

MR. DEPUTY PRESIDENT (Mr. R. K. Shanmukham Chetty) : Motion moved :—

> "That the Bill to provide for the protection of the names 'Khaddar' and 'Khadi,' used as trade descriptions of cloth spun and woven by hand in India, be taken into consideration."

THE HONOURABLE SIR JOSEPH BHORE (Member for Commerce and Railways) : Sir, I beg to move :—

> "That the Bill be circulated for the purpose of eliciting opinion thereon by the 31st July 1933."

The Honourable the Mover need not think that in making this motion Government necessarily intend to oppose the Bill. But Government have come to the conclusion that they cannot decide on their course of action until they have much fuller information than they have at present on one or two very important points. The first point of importance is, whether, as a matter of fact, trade custom does confine the use of the terms " Khaddar " and " Khadi " to cotton textiles woven by hand from yarn spun by hand. My Honourable friend has stated in his Statement of Objects and Reasons that " Khaddar " and " Khadi " have come to denote hand-spun and hand-woven cloth only. What we want to be sure is that trade custom does actually confine those terms to the particular class of commodity to which he has referred. If it does not, we would have to consider very carefully whether by legislation we should interfere with any established trade custom. Then, another point of some importance is for us to be satisfied, if this legislation is passed, that administratively it will be possible to give effect to it in the internal markets in India. We wish to know whether it will be possible to administer it successfully without the fear of fraud or corruption to any extent. That is the information which we shall have to get. But I want to assure the Honourable Member that he must not understand me as necessarily opposing this Bill. I am very glad that he has consented to accept this motion for circulation. Sir, I move.

MR. DEPUTY PRESIDENT (Mr. R. K. Shanmukham Chetty) : Amendment moved :—

" That the Bill be circulated for the purpose of eliciting opinion thereon by the 31st July 1933."

MR. S. C. MITRA (Chittagong and Rajshahi Divisions : Non-Muhammadan Rural) : Sir, I support the motion for circulation as moved by the Honourable the Commerce Member, though I would have been glad also to support any motion for referring it to a Select Committee, because I think the House should be in a position to commit itself to the general principle of the Bill and that no attempt should be made by the trades people to take advantage of the name or description of " Khaddar " by any spurious means ; and I am glad that Government have not taken any definite attitude yet and if they find it possible on administrative grounds to accept the Bill like this, I hope there will be no objection from the Government side. Sir, I support the principle of the Bill as well as the motion for circulation.

MR. C. S. RANGA IYER (Rohilkund and Kumaon Divisions : Non-Muhammadan Rural) : Sir, I wish the Honourable the Commerce Member had not proposed the circulation of this Bill, but straightaway taken it to the Select Committee and expeditiously removed those difficulties, administrative or customs or otherwise, and enabled this Assembly to pass this measure into law.

It will be recalled that an identical Bill was in the name of our late lamented leader, Pandit Motilal Nehru. This is not a new Bill ; this is really an old Bill which has been before the public for so long a time. However, it is a matter for great satisfaction that the Honourable the Commerce Member shares the enthusiasm and does not deny the sympathy that the Government ought to have for a Bill of this kind. In this country, as everybody knows, more than half the population, the agricultural population, are unemployed for half the year ; and unless and until the cottage industries are developed, for India lives in the cottages and in the villages, until and unless this " Khaddar " industry develops, I cannot see how we can attack the problem of unemployment. Government ought to be more sympathetic in this matter and attack all spurious competitors who use the name of " Khaddar." Who does not know that Japanese " Khaddar " flooded the market and cheated people, who were enthusiastic about the indigenous industry being developed, into buying that mill " Khaddar " ? I think the competition, especially at a time when the " Khadi " and " Khaddar " industry was beginning to flourish, was so great that after serious consideration in the old Swaraj Party, of which you, Sir, were the Whip and, later on, the Secretary—and you are fully aware of the serious consideration we gave to this matter,—it was decided to bring forward a Bill. We are, I believe, within sight of passing this measure ; and, having waited so long, we do not mind waiting a little more, especially

as the Honourable the Commerce Member has not denied the sympathy of the Government for this measure. With these few observations, I commend the acceptance of the motion before the House for circulation.

MR. LALCHAND NAVALRAI (Sind : Non-Muhammadan Rural) : Sir, I am always for eliciting public opinion. In this case, it is wise on the part of the Government to have agreed to this and put in an amendment for the purpose. It is very necessary that the country should give their own opinion on matters as important as this. We know that " Khadi " has come to stay in India, and it is very necessary that the Legislature should give all support to an attempt which tends to give protection to " Khadi." What is intended by this Bill, as it has been presented, is to define what " Khadi " is ; and it is very necessary that we should have a clear definition. The proposed one, viz.,—cloth spun and woven by hand—is adequate. Clause 3 requires that there should be protection for " Khadi," woven and spun in India, against fabrication of trade marks, by fixing the trade description of the cloth. Therefore, it is very necessary that a Bill like this should be passed as early as possible. But as Government have thought it fit to get public opinion—and I think very rightly—I hope that opinions will be elicited without much delay and the measure passed into law. Sir, I support the amendment.

MR. MUHAMMAD AZHAR ALI (Lucknow and Fyzabad Divisions : Muhammadan Rural) : Sir, after the sympathetic speech which we heard this morning from the Honourable the Commerce Member, there are very few of us here on this side to oppose the circulation motion. " Khadi " and " Khaddar " have now come to stay and remain in India. There cannot be two opinions about that now. But we always wait for such considerations from the Government Members to express their sympathy. The only fear that we have, when a motion for circulation comes, is that the matter may be put off for a long time. We hope that so far as this Bill is concerned, Government will take care really that this matter is passed ; and the sympathetic attitude is adopted by the Government . . . . .

THE HONOURABLE SIR JOSEPH BHORE : May I point out to the Honourable Member that my motion is for eliciting opinion by the 31st July 1933 ?

MR. MUHAMMAD AZHAR ALI : Quite so : I quite see the point that it is in July ; then, we will have an opportunity to discuss the Bill at Simla. Sir, I support the motion.

MR. DEPUTY PRESIDENT (Mr. R. K. Shanmukham Chetty) : Does the Honourable the Mover wish to say anything ?

MR. GAYA PRASAD SINGH : No, Sir.

MR. DEPUTY PRESIDENT (Mr. R. K. Shanmukham Chetty) : The original question was :—

> " That the Bill to provide for the protection of the names ' Khaddar ' and ' Khadi,' used as trade descriptions of cloth spun and woven by hand in India, be taken into consideration."

Since which an amendment has been moved :—

> " That the Bill be circulated for the purpose of eliciting opinion thereon by the 31st July 1933."

The question I have now to put is that that amendment be made.

The motion was adopted.

Copy of letter No. 831/76, dated the 10th May 1933, from the Association to the Secretary to the Government of Bombay, Finance Department.

I am directed to acknowledge the receipt of your letter No. 51/53-D, dated the 17th ultimo, requesting the Committee of this Association to express an opinion on the provisions of the proposed legislation " to provide for the protection of the names ' Khaddar ' and ' Khadi ' used as trade descriptions of cloth spun and woven by hand in India."

According to the Statement of Objects and Reasons appended to the Bill, the names " Khaddar " and " Khadi " " have come to denote hand-spun and hand-woven cloth only." It is pointed out that " considerable progress has been made in recent years in reviving and popularizing as a cottage industry spinning and weaving by hand as a supplementary occupation among the agriculturist population of this country," and it is further added that " such progress as has been achieved is very largely supported by the patriotic impulse of the poorer and well-to-do classes who are purchasing 'Khaddar' even at a sacrifice." It is also pointed out that " this situation is sought to be taken advantage of by manufacturers of spurious ' Khaddar ' both in India and abroad, and purchasers have been frequently misled to the detriment of what might easily become a great national industry." In other words, it is contended that the term " Khadi " or " Khaddar " means " hand-spun and hand-woven cloth only," and on this contention the objection to the use of such terms by manufacturers of " spurious " Khaddar both in India and abroad has been largely based.

The Committee of this Association have examined the contention, and they find that, while the Mover has himself admitted that the production of " Khadi " on handlooms was revived and popularized only " in recent years," such cloth has been manufactured by the Indian Mill Industry from very early times. The first authoritative census of Indian mill production was taken in 1896-97, i.e., after the Cotton Excise Duty had been in operation for some time, and in the Administration Report published by Government in July 1896, a reference was made to the production of " Khadi " in Indian mills, and the tariff valuations under the Act published by Government from year to year since that date up to the abolition of the duty in 1926 throughout mentioned the production of " Khadi," which was also valued at a lower figure than most of the other types of cloth. These facts show that the term in question has been commonly used in reference to coarse cloth produced in Indian mills.

Even if the contention advanced by the Mover of the Bill cannot be borne out by facts, the question has been asked whether it is desirable to amend the existing law in the direction suggested. My Committee's opinion on that point is that the prohibition sought to be imposed would be of no advantage to the handloom industry. The average purchaser goes by the appearance and finish of the cloth and not by its description. In illustration of this might be mentioned that many mills in India have stopped using the name " Khadi " or " Khaddar " and yet are able to sell cloth which previously went by that designation. In many cases, the " chhaps " and number are of greater importance than the description by which the cloth is known.

My Committee feel that the principle of the Bill is open to objection also, in that it might lead to a demand for giving up the use of other denominations on the same grounds on which the present demand is being made. Another point to be considered is whether cloth produced on handlooms out of mill-made yarn is also to be penalized. If that is the intention, it raises an issue of great importance, to the handloom industry in particular.

Under all the circumstances of the case, my Committee are constrained to oppose the Bill both on principle, and from the practical aspects which have been briefly set forth above.

APPENDIX 22.

AMENDMENT OF THE INDIAN INCOME-TAX ACT.

Copy of letter No. 251/33, dated the 13th July 1933, from the Deputy Secretary to the Government of Bombay, Finance Department, to the Association.

I am directed to forward a copy of Government Resolution* No. 251/33, dated 13th July 1933, with two spare copies of its accompaniments and to request the favour of the opinion of your Association on the subject as early as possible and in any case before the 5th August 1933 at the latest.

Copy of circular No. 74-I.T./31, dated the 28th June 1933, from the Joint Secretary to the Government of India, Finance Department (Central Revenues), to all Local Governments and Administrations.

With reference to the debates in the Legislative Assembly on the above Bill on 2nd February last, I am directed to forward herewith copies of the Bill* and the enclosed extracts from the speech in the Legislative Assembly of the Hon'ble the Finance Member, Sir George Schuster, as regards the setting up of final Tribunals of Appeal on questions of fact and law pertaining to Income-tax assessments and to request that the Governor in Council/you will favour the Government of India in this Department with an expression of his/your opinion as regards the proposed Tribunals and with the opinions of such selected officers and other persons as the Governor in Council/you may think fit to consult on the subject.

2. I am further directed to enclose herewith a specimen scheme for the institution of Tribunals of this kind. The Government of India are in no way committed to it and propound it only as the basis of a free discussion.

3. In the Notes on Clauses attached to the Bill as introduced, the English law and practice have not been correctly stated and I am directed to point out that the Special Commissioners and the Commissioners of Inland Revenue referred to in the Notes on Clauses are not, as stated against Clause 2 therein, " an independent body of patriotic citizens " doing income-tax work as non-officials. They are whole-time salaried Government officers. Only the General Commissioners are non-officials but the English law allows as regards assessments of income from business, profession or vocation and certain other kinds of income, an appeal from an assessment made by the non-official body of General Commissioners to the Special Commissioners who are officials. The decision of the Special Commissioners, on questions of fact is final in such cases. A reference to the High Court is allowed only on questions of law. It is incorrect to speak of " three appeals against an assessment—first to the Special Commissioners, secondly to the Recorder or County Court Judge and thirdly to the High Court " as stated in the last part of the Notes on Clauses. It has been thought desirable that these facts should be stated lest there should be any misconception to the effect that the omission of non-officials from the scheme outlined for discussion represents any serious departure from the arrangements in force in the United Kingdom.

4. I am directed to request that the reply to this letter may, if possible, be sent by 1st September 1933.

Extracts from the speech in the Legislative Assembly delivered by the Hon'ble Sir George Schuster on the Indian Income-tax (Amendment) Bill, introduced by Sir Hari Singh Gour.

* * * * * *

Now, there is one opinion among those which we have received—the opinion of the Bombay Society of Accountants and Auditors—which makes a proposal which I am willing to say that Government would be prepared sympathetically to consider. It is a proposal

* Not printed.

for the constitution in each province of a final tribunal of appeal. The suggestion is that there should be a tribunal in each province to be composed of three referees only, two referees being of the rank of High Court Judges and the third referee being of the rank of the Commissioners of Income-tax. The opinion goes on as follows :—

> " The referees should be appointed, transferred or removed only by the Secretary of State in Council on the recommendations in that behalf of the Chief Justice of the High Court of the province concerned. The tribunals thus composed shall be judicial bodies specially meant for adjudicating upon all questions of facts and law arising from the Income-tax Act and they shall not be under the control of the Central Board of Revenue, but shall be under the control of the High Courts of the respective provinces or under the Supreme Court in India whenever the same is established. Any proceedings before the proposed tribunals shall be deemed to be judicial proceedings under the law of the land."

Now, there are a great many points in that particular proposal which would of course require very careful consideration. There are many details of those provisions which I should not be prepared now to say that we should accept in an unqualified way, but the main idea is that there should be this final tribunal of appeal, a tribunal composed not of laymen but of highly qualified individuals. Now, if the feeling of the House were that that is the sort of measure which they require and that the constitution of tribunals of this kind would give them that sort of outside check on the operations of the income-tax officials, then, as I have already said, I think the Government would be prepared sympathetically to consider a proposal on those lines. . . . There is one other point which I must make absolutely clear and that is that if the Bill were to be so altered from its present shape as to be transformed into a Bill for setting up these final tribunals, then we feel very strongly that it would again have to be circulated for opinion. We feel that it would be absolutely essential that the High Courts, for example, should have an opportunity of expressing their opinion on the matter. There are many technical questions involved, particularly as regards the relations between these tribunals and the High Courts and we could not possibly commit ourselves to supporting the Bill without ample opportunity being given for further expression of opinion.

* * * * * *

There are, moreover, certain points which do not appear to have been quite clearly understood in what I said. I said that the Government were prepared to give sympathetic consideration to a proposal made in one of these opinions, the proposal made by the Indian Society of Accountants and Auditors of Bombay. That proposal, as I thought I made it clear to the House, provided for the setting up of tribunals which would form ultimate tribunals of appeal, but it did not involve making any alteration in the present procedure by which cases would be heard until they came up to the Commissioner. The appeal to the tribunal would lie through the Commissioner and, before that stage was reached, the same procedure would be carried on as is now carried on. All that would happen is that there would be recourse to an ultimate court of appeal.

TRIBUNALS OF APPEAL—INCOME-TAX ASSESSMENTS—SPECIMEN SCHEME.

1. The present provisions in the Income-tax Act (XI of 1922) as regards assessments, appeals to Assistant Commissioners and Commissioners and revision of assessments by Commissioners will remain as they are.

2. Any person who is not satisfied with the final decision of the Department may appeal to the Tribunal of Appeal on questions of fact as well as law. The appeal will be submitted through the Commissioner of Income-tax and will be accompanied by the prescribed fee.

3. The Tribunal of Appeal will be a highly competent body of experts in the interpretation of general law and the highly technical subject of Income-tax. It will be

an entirely independent body consisting of three Referees subordinate neither to Government nor to High Courts nor anyone else.

4. To secure the above end, of the three Referees, two will be selected from amongst persons who have worked as Judges of any of the High Courts of Judicature in India and one will be selected from persons who have worked as Commissioners of Income-tax for not less than three years.

5. The pay of the two Referees selected from High Court Judges will be kept sufficiently high to make it attractive for them to sever their connection with the High Court and serve permanently on the Tribunal.

6. The rules for the appointment, removal, retirement, leave, etc., in the case of these Referees will be, as far as possible, on the lines of the rules applicable to High Court Judges.

7. References on questions of law under section 66 of the Act which at present lie to the High Court will, on the formation of the Tribunals, lie to them and the High Courts will be relieved of this extra work which at times takes a considerable part of their valuable time.

8. The Tribunal will adjudicate both on questions of law as well as fact. Its decision as regards questions of fact will be final. As regards questions of law decided on a reference under section 66 of the Income-tax Act, an appeal will lie to the Privy Council as at present.

9. As regards the procedure to be followed in the matter of hearing income-tax appeals, the Tribunals will frame their own rules.

10. It is thought probable that two such Tribunals will suffice for the whole of India.

Copy of letter No. 1261/115, *dated the* 16*th August* 1933, *from the Association to the Secretary to the Government of Bombay, Finance Department.*

I am directed to acknowledge the receipt of your letter No. 251/33, dated the 13th July 1933, requesting my Committee to express an opinion on a proposal for the establishment of a Tribunal of Appeal to control income-tax assessments placed before the Government of India by the Indian Society of Accountants and Auditors, Bombay. My Committee have carefully considered the proposal, and I am directed to inform you that the principle involved in the measure has their support.

APPENDIX 23.

PROPOSED TERMINAL TAX ON PASSENGERS.

Copy of letter No. 8841-*A., dated the* 23*rd February* 1933, *from the Secretary to the Government of Bombay, General Department, to the Association.*

I am directed by the Government of Bombay (Transferred Departments) to state that the Bombay Municipal Corporation, in order to enable them to cope with the increased expenditure involved in taking over the administration of the Bombay Improvement Trust, have proposed certain fresh ways of augmenting the municipal revenues. One of the suggestions is the levy of a terminal tax on passengers entering and leaving Bombay City. Copies of the correspondence with the Corporation noted in the margin are enclosed herewith. Before dealing with the proposals made by the Corporation, Government

(1) Government letter No. 8841-A., dated the 16th December 1932.
(2) Mayor's letter No. 9901, dated the 27th January 1933, and accompaniment.

consider that it is desirable to give your Association an opportunity of expressing their views. I am, therefore, to request you to be so good as to favour Government with the opinion of your Association and to request that it may reach Government not later than March 31st next.

Copy of letter No. 8841-A., dated the 16th December 1932, from the Secretary to the Government of Bombay, General Department, to His Worship the Mayor of Bombay.

I am directed to acknowledge receipt of your letter No. 6007, dated October 27th, 1932, in which you report for the information of Government that the Corporation have resolved to defer further consideration of the report of their Committee on the draft Bill for the amendment of the City of Bombay Municipal Act until you have ascertained from Government—

(1) what facilities will be extended to the Corporation for re-paying the loans aggregating 3.70 lakhs which fall due in 1935, and

(2) whether Government will provide in the draft amalgamation Bill that the maximum liability of the Corporation under the amalgamation should be restricted to an additional payment equivalent to one per cent. of the general tax, and that all such sums as may be required over and above the said payment will be made available to the Corporation by means of fresh sources of taxation different from those provided under the Municipal Act.

2. In reply I am to state that the first point raised by the Corporation is being considered separately and that a reply on this point will issue shortly from Government in the Finance Department.

3. With regard to the second point you have explained that almost all the members of the Corporation who took part in the discussion were apprehensive of the liability which the Corporation were asked to shoulder under the proposed amalgamation. I am to point out that there appears to be some misapprehension on this point regarding the effect of the draft Bill. The ultimate responsibility of the Corporation for the finances of the Improvement Trust was established under sections 80 and 81 of the Act of 1898 and was not altered by the provisions of sections 95 and 96 of the Act of 1925. If complete amalgamation is effected as proposed, the Corporation will be able to borrow to meet deficits which arise solely from the transfer of the direct administration of the Improvement Trust in just the same way as the Improvement Trust can now borrow for this purpose. The object of the proposed unification of administration is indeed not to place further legal liabilities on the Corporation but to enable them to control their liabilities more effectively. The request of the Corporation is in effect that the ultimate responsibility for the finances of the Improvement Trust should be transferred from the shoulders of the Corporation on which it at present rests to those of Government and the Legislative Council which will be required to provide additional sources of revenue if the contribution which the Corporation offer proves insufficient. This is a position which has never existed and which Government cannot accept.

4. It has been suggested that a general assurance by Government to the effect that if the progress of actual receipts and expenditure shows that additional revenue is necessary, they will be prepared to provide additional sources of revenue, might meet the requirements of the Corporation. Government however regret that they are not prepared to give any general assurance on these lines. In present circumstances it is impossible to forecast accurately the effect of the impending constitutional changes on the position of Government and of municipal bodies and they are not prepared to give any pledge which might restrict their freedom of action in dealing with any position that may arise on its merits or which might have the effect of relieving the Corporation of its responsibility for the finances of the Improvement Trust.

5. I am to point out that in my letter No. 8977-A, dated September 1st, 1932, a revised forecast of the probable receipts and expenditure of the Improvement Trust was forwarded to the Corporation and that in light of this forecast, which showed that without the

provision of any additional source of revenue at all there are reasonable grounds for assuming that the budget of the Improvement Trust will balance in fourteen years, Government invited the Corporation to re-examine the position and to discuss the matter with them further if necessary. But although the forecast has now been in the hands of the Corporation for more than three months Government have not yet received any reply on the subject. Until it has been shown to be mistaken or oversanguine in any important respect that forecast must be regarded as holding the field and Government do not accept the view of the Corporation that the necessity for providing an additional source of revenue has yet been established.

6. While however this is the general attitude of Government, they recognize that, however carefully a forecast is prepared, events may falsify it. A point has been reached when revenue deficits cannot continue to be debited to capital unless at the same time a serious effort is made to reduce the gap between revenue and expenditure. Government have already taken a substantial step in this direction by enhancing the tobacco duty and making the proceeds of the additional taxation available for purposes of the Improvement Trust. They are assured that the Corporation on their part will raise their contribution in the next financial year to a sum equal to three per cent. of the general tax. They believe that these measures will be sufficient to meet the situation, but they admit that it is possible that their anticipations may prove wrong, and they realize that the Corporation may find it difficult under present conditions to raise further taxation fron their existing sources of revenue. Without therefore committing themselves expressly or by implication to any general undertaking or assurance on the subject of the provision of additional sources of revenue they are in deference to the urgent request of the Corporation prepared to proceed with the consideration of the proposals of the Corporation for the levy of a terminal tax on passengers detailed in paragraph 8 of Mr. Bomon Behram's letter No. 7488, dated November 12th, 1931. Their intention is to take power to levy such a tax on passengers arriving at or leaving Bombay as and when circumstances arise justifying such levy and that the actual rates leviable should, subject to maxima to be prescribed in the Act, be fixed by notification from time to time according to the amount of additional revenue which is found to be necessary. This would be in accordance with the precedent of section 69 of the Rangoon Development Trust Act, 1930. They are prepared to submit the proposals of the Corporation on this point to the Government of India for their sanction, and if they are approved to introduce the necessary legislation in the Legislative Council as soon as possible.

7. The proposals of the Corporation regarding the levy of terminal tax which are not exactly parallel to the provisions of the corresponding tax at Calcutta are reproduced here for the sake of convenience :—

(*a*) There should be no exemption in favour of residents of the Bombay Suburban District.

(*b*) The tax on season ticket-holders should be fixed at a rate which will amount to about one-quarter of the tax for a single journey. The tax on non-season-ticket-passengers from the Suburban area should be fixed at half an anna.

(*c*) The tax on persons coming by rail from beyond the Suburban area should be one anna.

(*d*) The tax on persons coming in by steamer should be one anna.

(*e*) These taxes should be collected in the shape of a surcharge on tickets. The Corporation expect that the revenue from these sources will be about Rs. 7 lakhs per annum.

8. The statistics which have been collected by Government from the railway administrations and the Bombay Port Trust do not bear out the Corporation's estimate. The

following are approximately the figures of passengers arriving in Bombay as supplied by the B. B. & C. I. Railway and the G. I. P. Railway administrations for the year 1930-31 :—

		In lakhs.
(1)	Season ticket-holders from all stations	3
(2)	Ordinary passengers coming from stations outside the Bombay Suburban District	21
(3)	Ordinary passengers from stations beyond Bombay Island but within the Bombay Suburban District	34

The following statement shows the number of passengers that arrived in Bombay by sea during the year ended 31st December 1931 :—

		In lakhs.
(1)	(*a*) Passengers coming from the Bombay Presidency including Goa and Daman	3.80
	(*b*) Passengers coming from Ulwa-Dharamtar	2.46
(2)	Passengers coming from outside the Bombay Presidency but from within India	.46
(3)	Passengers coming from outside India	.57
		7.29

The basis proposed by the Corporation if applied to the number of passengers according to these statistics would yield only Rs. 2,83,000, as shown below :—

	Passengers (in lakhs).	Rupees (in thousands).
Suburban season ticket-holders	3	2
Suburban passengers not holding season tickets	34	106
Non-season railway passengers	21	131
Passengers by sea	7	44
		283

It is clear therefore that the probable revenue from this source falls considerably short of the estimate of Rs. 7 lakhs. In light of these statistics the Corporation will no doubt wish to revise their proposals and in doing so Government would be glad if they would take the opportunity of defining their proposals in somewhat greater detail in light of the observations made in the following paragraphs.

9. The first point for consideration is whether so far as the railway passengers are concerned that part of the Bombay Suburban District, known as "Greater Bombay" should or should not be excluded from the scope of this taxation. Such exclusion, which would have the advantage of following the practice obtaining in Calcutta, would exempt an area which is developing, and would remove the practical difficulty of imposing a proportionately heavy tax on short-distance tickets. Also it would remove the opposition of the suburban residents. It is to be remembered that any proposal to impose a tax on suburban passengers arriving by train without at the same

time imposing a corresponding tax on those arriving in Bombay by motor-omnibus is likely to provoke criticism on the part of the railway administrations affected. If however the Corporation are not in favour of excluding the suburban or any other area entirely from the operation of the tax, they may wish to consider whether as an alternative season ticket-holders who have evidently permanent interests in the City, should be entirely exempt from the payment of the tax. The question whether children should be charged at half rates, and babies who are entitled to travel without a ticket should be exempt, may also be considered.

10. The next point which requires consideration is whether the tax should be imposed on those arriving at or those departing from Bombay or on both classes. From paragraph 8 of your predecessor's letter No. 7488, dated the 12th November 1931, it is not clear whether the Corporation desire to levy the tax on passengers going out of Bombay. If both classes are made liable to the tax it would have the advantage of reducing the incidence of the tax per ticket and of being in accordance with the Calcutta precedent. On this basis the number of suburban passengers liable to the tax would presumably be doubled and might be taken as six and a half millions, and the number of ordinary passengers from outside the suburban area coming to or leaving Bombay might be taken as four millions.

11. The next question is whether those either arriving or departing by sea-going or inland vessels should be included. A considerable percentage of the population of Bombay arrive by sea from Indian ports and leave before the monsoon. The Corporation propose that these passengers, like those arriving by train, should be made liable to the tax. It is for consideration whether there is any case for differentiating the rates of tax on passengers coming from ports in the Presidency from those coming from other Indian or colonial or foreign ports, as is done under the Rangoon Act, 1920, and whether any graduation of the tax is desirable in respect of the length of the journey or the class of passenger. A practical difficulty arises in respect of passengers arriving from abroad. The Local Government cannot as proposed by the Corporation impose the duty of levying a surcharge on foreign shipping companies booking passengers at all ports of the world for Bombay. In order to levy the tax on arrival, some sort of toll tax at the Bombay Port would have to be established. This might cause delay and inconvenience. In the circumstances it would possibly be more convenient if the tax, if imposed, were levied not on persons arriving at, but on persons leaving the port of Bombay, whether by sea-going or inland vessels for destinations at a distance of (say) more than five miles from the Ballard Pier. Through passengers on ships that are visiting the port and persons who are merely crossing the harbour might perhaps be exempted.

12. Another question is what the maximum rate of tax on passengers by rail should be and whether it should be uniform on all classes and on tickets for all distances as in Calcutta. A uniform rate would probably be most convenient to collect and more acceptable to the Railway Administrations. People coming from long distances to Bombay on business, whether they are rich or poor, will hardly feel the burden of the terminal tax of ½ anna or of one anna per journey. On the other hand in order to get a sufficient revenue out of the tax there is something to be said for charging the rich at a higher rate than the poor. As rich persons make use of the amenities provided by the Corporation to a greater extent than the poor, the tax might be graduated, for instance, the second class and first class passengers might pay three times and six times respectively the tax paid by the third class passenger.

13. I am desired to request that the Corporation may be moved to re-examine the whole question in the light of the remarks made above and to formulate their final proposals with such explanations as may be necessary in order to present a self-contained case, and to enable this Government and the Government of India to consider the proposal as a whole, and to facilitate such further steps as may be necessary.

Copy of letter No. 9001, *dated the* 27*th January* 1933, *from the Mayor, Municipal Corporation, Bombay, to the Secretary to the Government of Bombay, General Department.*

With reference to your letter No. 8841-A., dated the 16th December 1932, regarding the financial arrangements relating to the proposed amalgamation of the City Improvement

Trust with the Bombay Municipality, I have the honour, by desire of the Municipal Corporation of the City of Bombay, to address Government as follows.

2. In the letter under reference Government state that the ultimate responsibility for the finances of the Improvement Trust rests with the Corporation and further that the sources already provided are adequate to balance the Trust's Budget within a period of 14 years. Government, however, without committing themselves expressly or by implication to any general undertaking or assurance on the subject of the provision of additional sources of revenue, have expressed their willingness to proceed with the consideration of the proposals for the levy of a Terminal Tax on Passengers and have desired the Corporation to submit final proposals with the necessary explanations on the lines suggested in the letter. All these points have been carefully considered by the Municipal Commissioner who has submitted a detailed report on the question under his No. M. C./12/D., dated the 16th January 1933. A copy of the Commissioner's report is forwarded herewith for the information of Government. The Corporation entirely agree with the views of the Commissioner expressed therein and request that Government will now be pleased to proceed with the consideration of the proposals for the levy of a Terminal Tax. I am also to inform Government that under section 84 of the Trust Transfer Act the liability of the Corporation is limited only to 2 per cent. of the net realizations from the General Tax and that the Corporation's offer to increase their contribution by as much as 50 per cent. is entirely voluntary.

3. The Corporation have gone into the revised figures submitted by the Commissioner and the proposals made by him in regard to the levy of the Terminal Tax. It is estimated that if the Commissioner's proposals are accepted by Government the realizations therefrom will go a long way towards reducing the gap of 9½ lakhs still left in the Trust's deficits after taking into account the additional income of Rs. 19 lakhs per annum which would be made available from other sources. I am to point out that the Terminal Tax proposed to be levied does not fall entirely on non-residents but the residents of Bombay also will have to bear a large share of the burden as they will be liable to the tax when proceeding out of Bombay as well as on their return journey. The Corporation hope that Government will be convinced after considering the Mayor's letter No. 8509, dated the 13th January 1933, regarding the Government forecast that the proposed levy of a Terminal Tax is necessary forthwith.

4. I am also desired to convey to Government the Corporation's thanks for their assurance to submit the proposals of the Corporation for the levy of the proposed Terminal Tax to the Government of India for sanction and, if the same are approved, to introduce the necessary legislation in the Legislative Council as soon as possible; should, however, these proposals for some reason or other unfortunately not meet with the approval of the Government of India, the Corporation request that the Government of Bombay would be so good as to assist the Corporation by providing some other source of revenue as without such assistance it will not be possible for the Corporation to meet the additional liabilities of the Improvement Trust.

Letter from the Commissioner, No. M.C./12/D., dated the 16th January 1933, above referred to :—

" With reference to your memo. No. 7952, dated 21st December 1932, forwarding for my remarks a copy of a letter from the Secretary to the Government of Bombay, General Department, No. 8841-A., dated 16th December 1932, I have the honour to state as follows :—

2. In their Resolution No. 5881, dated 24th October 1932, the Corporation inquired *inter alia* whether Government ' would be prepared to provide in the Draft Amalgamation Bill that the maximum liability of the Corporation under the amalgamation would be restricted to an additional payment equivalent to 1 per cent. of the General Tax, and that all such sums as may be required over and above the said payment and the increased yield from the Tobacco Duty over the average yield of that Duty for the last 5 years would be made available to the Corporation by means of fresh sources of taxation different from those provided under the Municipal Act.' In reply to this query Government state in para. 3 of

their letter under reply that the ' ultimate responsibility ' for the finances of the Improvement Trust rests under sections 95 and 96 of the Trust Transfer Act of 1925 on the Corporation and that the object of the proposed amalgamation is ' not to place further legal liabilities on the Corporation.' They add that ' the request of the Corporation is in effect that the ultimate responsibility for the finances of the Improvement Trust should be transferred from the shoulders of the Corporation on which it at present rests to those of Government and the Legislative Council which will be required to provide additional sources of revenue if the contribution which the Corporation offer proves insufficient. This is a position which has never existed and which Government cannot accept.'

3. In order to appreciate this argument it is necessary to turn to the provisions of sections 95 and 96 of the Trust Transfer Act. It will be seen therefrom that the default on the occurrence of which the liability of the Corporation comes into operation does not refer to all the liabilities of the Trust, but to two specified heads only, viz., the payment of interest due in respect of any loan taken in pursuance of section 68, and the payment of an equated instalment of loan or the setting aside and investing of any sum on account of Sinking Fund. Section 95 moreover provides (1) that Government shall reimburse the Corporation out of the rents and income of the Improvement Trust attached by them on the occurrence of the default ; and (2) that if the said rents and income be found insufficient, the Corporation may with the previous sanction of Government levy a special tax in order to recoup the balance, if any, of the amount paid by them. Thus not only is the responsibility of the Corporation for the default of the Trust strictly limited, but a duty is placed upon Government to reimburse the Corporation for the payment made by them and enable them, if necessary, to levy a special tax. In the Draft Amalgamation Bill the provisions of section 95 of the Trust Transfer Act relating to the levy of a special tax have been omitted. In view of this omission it is somewhat difficult to understand the statement that the proposed amalgamation will not place any liabilities on the Corporation beyond those imposed on it at present. It is argued that after amalgamation the Corporation would be able to borrow to meet the deficits of the Trust in the same way as the Trust now does for this purpose. It is evident, however, that mere borrowing as a means of meeting deficits would lead to ultimate disaster, unless steps are simultaneously taken to find the wherewithal to pay off those borrowings. It is precisely this that the Corporation wish to secure by means of the present negotiations. Secondly, the object of section 95 of the Trust Transfer Act clearly is to provide for a contingency which the Trust is unable to meet with all the resources open to it, including the power of borrowing. In so far as the above contingency is going to materialize in the immediate future and continue for some time, the Corporation naturally desire that the safeguards provided by that section should be continued and that in this respect their position after amalgamation should be no worse than it is at present. The omission of the provision regarding special taxation from the Draft Amalgamation Bill distinctly worsens their present position.

4. It may be argued further that under section 83 of the Trust Transfer Act, upon amalgamation all the assets and liabilities of the Trust devolve upon the Corporation ; and that the Draft Bill only confirms this position. But while on the one hand it is not unreasonable to ask that the assumption of those liabilities should not be divorced from the safeguards provided for the Corporation under section 95, there is nothing on the other hand to prevent the Corporation from asking for such other safeguards as they may find necessary as a condition precedent to the amalgamation. The request made by the Corporation is in respect of the continuance of the existing safeguards only. I would therefore venture to stress that it should not be refused.

5. With regard to the annual contribution payable by the Corporation to the Trust, it is limited under section 84 of the Trust Transfer Act to 2 per cent. of the net realizations from the General Tax. As an earnest of their desire to assist in the solution of the present financial difficulties of the Trust, the Corporation have voluntarily agreed to increase their contribution by 1 per cent. of the General Tax. Accordingly, in the Resolution quoted above, they sought an assurance from Government that their maximum liability under the amalgamation would be restricted to this additional contribution and that all such sums as may be required over and above their contribution and the increased yield from the Tobacco Duty over the average yield of that Duty for the last five years would be made available to them by means of fresh sources of taxation different from those provided under the Municipal Act.

In other words, as regards the direct contribution the Corporation went beyond their present legal liability; while as regards further financial burdens they merely requested in effect that the provisions of section 95 regarding special taxation should remain effective. I submit that it cannot reasonably be argued that in making this demand the Corporation seek to transfer the ultimate responsibility for the finances of the Trust from their own shoulders to those of Government and the Legislative Council. The general assurance which they seek amounts, in my opinion, to no more than a concurrence on the part of Government to what appears to me to be the clear interpretation of the present section 95, and to the retention of that provision in the Amalgamation Bill. The impending constitutional changes cannot, I submit, come in the way of Government giving that assurance inasmuch as they would be merely binding themselves thereby to give effect after the amalgamation to the present provisions of the law which, apart from any change in that law, would be binding on any future Government.

6. With regard to the revised forecast of the probable receipts and expenditure of the Improvement Trust referred to in para 5 of the letter under reply, I would invite attention to the Note on the subject forwarded with my letter No. A.E./400, dated 12th December 1932, which has since been approved by the Corporation (*vide* Corporation Resolution No. 8458, dated 12th January 1933). I have endeavoured to show in that Note that the forecast made by Government is over-sanguine in several important respects, and that it cannot be accepted as disproving the need for the additional revenue required to balance the finances of the Trust within a period of 20 years. The readiness of Government to accede to the Corporation's request for the imposition of a Passenger Tax, for which the thanks of the Corporation are due to them, is moreover some indication that they are not wholly unimpressed by the Corporation's forecast on the point.

7. I now come to the question of the Passenger Tax. At the outset Government wish to guard against 'committing themselves expressly or by implication to any general undertaking or assurance on the subject of the provision of additional sources of revenue.' I trust that in view of what has been stated above Government will modify their attitude on the point and agree that the request of the Corporation does not bind them to anything more than is required by section 95 of the Trust Transfer Act. Secondly, they state that their intention is to take power to levy the proposed Passenger Tax 'as and when circumstances arise justifying such levy; and that the actual rate leviable should, subject to maxima to be prescribed in the Act, be fixed by notification from time to time according to the amount of the additional revenue which is found to be necessary.' This arrangement may be accepted; though I trust that when the Corporation's reply to their revised forecast is placed before them, Government would agree to the immediate levy of the proposed tax. Lastly, Government propose 'to submit the proposals of the Corporation on this point to the Government of India for sanction, and if they are approved, to introduce the necessary legislation in the Legislative Council as soon as possible.' While thanking them for this, I would request that should these proposals unfortunately not meet with the approval of the Government of India, the Bombay Government would be pleased to assist the Corporation in providing some other source of revenue.

8. With regard to the details of the Passenger Tax, Government question in the first place the accuracy of the Corporation's estimate of revenue from this tax. The basis on which the latter estimate has been prepared is shown in the Statement 'A' attached to this letter. The figures of passengers given in that statement pertain to the year 1929-30 except in the case of the B. B. & C. I. Railway, for which figures of the year 1921-22 were alone available with the Railway. In spite of this, it will be seen from a comparison of the figures with those given in para 8 of the Government letter under reply that the number of non-suburban incoming passengers and the revenue to be derived therefrom tally approximately in the two cases. With regard to single-ticket suburban passengers, there is a considerable difference between the two figures, which is apparently due to a fall in traffic on the B. B. & C. I. Railway since the year 1921-22. The figures of incoming passengers by sea are more or less comparable. The largest difference occurs in the case of the suburban season ticket-holders, with regard to whom the calculations of Government seem to be erroneous. The number of passengers has been confused by Government with the number of season ticket-holders, viz., 3 lakhs, and the income therefrom has been estimated at Rs. 2,000. As,

however, it is proposed to charge the tax per journey, the number of journeys performed in the aggregate and not the number of season ticket-holders is the proper basis for calculation, and the income at $\frac{1}{8}$ anna per journey, being one-fourth of the rate leviable from single ticket-holders, would amount to Rs. 94,437 per annum. Accepting the figures of Government in the first three cases and allowing for the error in the fourth, the income from incoming passengers at the rates proposed would amount to Rs. 3,75,000 per annum. If to this be added the estimate of Rs. 3,28,000 on account of outgoing passengers, the total would amount to Rs. 7,03,000 which is a near approximation to the estimate made by the Corporation

9. In para 9 of their letter, Government, for the reasons stated by them, suggest for consideration the question of exempting suburban residents from the levy of the proposed tax. At the outset I might state that the reasons for departing from the practice followed in this respect at Calcutta have been stated in para 8 of Mr. Bomon-Behram's letter No. 7488, dated 12th November 1931. It will be seen from the figures given above that such an exemption would result in a loss of Rs. 3,59,000 on railway passengers alone, while the loss would be increased if the exemption were extended—as in equity it must be—to passengers from ports like Uran, Rewas and Alibag. In the latter case I might mention that it will be impossible to restrict the exemption to the residents of those ports only, as the passengers embarking therefrom come from a large hinterland extending as far south as Janjira. If the exemption were restricted to railway season ticket-holders only, the loss would still stand at the high figure of Rs. 94,000. But I doubt whether such exemption in favour of those who can afford to pay for their journeys in lump, can be justified when the poorer residents of the suburbs who can only afford to pay for single journeys at a time, are subjected to the tax. On the other hand, if the proposed exemption were to induce a large number of daily passengers to go in for season tickets, the estimates of revenue would be materially affected.

10. As regards the objection that a tax on suburban passengers arriving by train, without a corresponding tax on those arriving in Bombay by motor bus, is likely to provoke criticism on the part of the Railways, I might state that the volume of bus traffic from the suburbs into Bombay is at present insignificant, and it seems unlikely that it will grow to any considerable extent even under the impetus of a tax on railway passengers. The Corporation have refrained from any proposal to tax this traffic on account of the comparative inconvenience of such a levy. But should the apprehended competition materialize, the Corporation would, I think, be prepared to remove the inequality. In this connection I might mention that the Bombay Reorganization Committee have alluded in para 522 of their report, to the possibility of reviving the toll bars at the Mahim and Kurla causeways consequent upon the withdrawal by Government of the subsidy of Rs. 25,000 paid to the Bombay Municipality in lieu of tolls previously levied at those points. If this proposal materializes, the levy of the Passenger tax on bus traffic would be facilitated. The suggestion to charge children at half rates is of minor importance and may be accepted. Infants who travel without tickets would of course be exempted, as the charge is levied per ticket and not per head. With regard to the unfair incidence of the proposed tax in the case of the suburban residents attention is invited to the remarks made in following paragraphs.

11. With regard to para 10 of the Government letter I might state that from the concluding portion of para 8 of Mr. Bomon-Behram's letter of 12th November 1931, it is quite clear that the estimate of income was based upon the number of passengers coming into and leaving Bombay. The tax is thus proposed to be levied on both classes of passengers. As regards steamer passengers (*vide* para 11 of the Government letter), I venture to think that any differentiation in the rates of the tax between passengers coming from ports in the Presidency and those from other ports or any graduation of the tax in proportion to the length of the journey would be needless refinements. In view of the fact pointed out by Government that a large number of these journeys are performed only occasionally, the incidence of the tax would be so small as to be scarcely felt by the passengers concerned. With regard to the length of the journey I might point out that a pilgrim tax is occasionally levied under section 45 of the Bombay District Police Act, IV of 1890, at various pilgrim centres. The tax, I believe, is uniform in the case of all pilgrims irrespective of the distance travelled by them. I am of opinion that the same precedent should be followed in the present case. In the matter of a slight tax like the one proposed, simplicity and uniformity seem to be preferable to any theoretical considerations of equity.

12. With regard to the practical difficulty pointed out by Government in respect of passengers arriving from abroad, I venture to think that it will not arise, as in the case of the coasting traffic, arrangements would have to be made for the recovery of the tax by a surcharge on the tickets issued by the Shipping Companies operating in Bombay; while as regards passengers from other ports, the Port Trust who already levy Port dues would be requested to levy the Municipal tax at the same time. Through passengers on ships that are visiting the port might be exempted ; but persons crossing the harbour cannot, I fear, be exempted, as they would thereby be placed in a more favourable position than the suburban residents.

13. The question of varying the rate of the tax in proportion to the class by which a passenger travels was considered at an earlier stage of these proposals, but was abandoned for the sake of uniformity. In view, however, of the imperative need of securing more revenue it is worthwhile to reconsider the question. The Corporation have estimated that additional revenue to the tune of Rs. 28½ lakhs per annum would be required to make the Trust operations self-supporting within a period of 20 years. Hitherto the sources available or in view are estimated to produce an additional income of Rs. 19 lakhs per annum. A gap of Rs. 9½ lakhs therefore still remains to be filled. No information is available at present as to the number of railway passengers travelling by the higher classes ; and it is not worthwhile to delay this report pending the receipt of such information. I would however propose that power be taken by the proposed legislation to prescribe higher maxima of 2 annas in the case of second class and 4 annas in the case of first class passengers, which might be imposed hereafter in the light of our requirements. At the same time the tax on passengers travelling to or from ports outside India might be raised to Rs. 3 per head for I Class, Rs. 2 per head for II Class and Re. 1 per head for deck passengers. During the year 1930-31 the number of passengers of the I and II Class was 56,781 and of deck passengers, 137,135. The tax on account of these passengers would therefore amount to Rs. 2,79,000 approximately and would wipe out the deficit referred to above.

14. The proposals made above may now be summarised as follows :—

(1) A passenger tax should be levied on all persons coming into or going out of Bombay by rail or steamer. No tax would be levied on passengers travelling by sailing vessels, but the tax might hereafter be extended to those travelling by motor bus.

(2) The tax should be levied at the following rates :—

(*i*) For railway passengers coming from or travelling to stations beyond Kalyan and Virar on the G. I. P. and B. B. & C. I. Railways, respectively, and passengers by coasting steamers at the rate of one anna per passenger.

(*ii*) For persons travelling with ordinary tickets from Bombay to stations upto Kalyan and Virar respectively and *vice versa* at ½ anna per ticket.

(*iii*) Season ticket holders within the suburban area upto Kalyan and Virar to be charged at a rate which would work out at one-fourth of the rate leviable on an ordinary suburban passenger.

(*iv*) Children travelling with half tickets to be charged half the above rates.

(*v*) Passengers by steamer travelling from and to ports outside India to be charged at Rs. 3 per head for I Class, Rs. 2 per head for II Class and Re. 1 per head for deck passengers. Through passengers in ships visiting the port to be exempted.

(*vi*) In the case of the passengers subject to the one anna rate, the maxima in the case of second and first class passengers to be 2 and 4 annas, respectively. In other respects, the tax to be uniform and not to vary according to the distance travelled.

(3) The tax on railway and coastal steamer passengers to be levied in the form of a surcharge on tickets. In the case of ocean-going passengers, the tax to be recovered through Port Trust agency by addition to the dock dues, etc.

15. In view of the fact that the Bill for the Amalgamation of the Trust with the Municipality is on the agenda of the forthcoming session of the Bombay Legislative Council, I request that this may be considered by the Committee dealing with the question and by the Corporation as Urgent Business."

Statement "A."

INCOMING PASSENGERS.

		Number of Passengers.	Income. Rs.
I. *Non-suburban*, i.e., from stations beyond Kalyan and Virar respectively.			
(1) G. I. P.		11,49,568	
(2) B. B. & C. I.		8,19,754	
			1,23,082
Total ..		19,69,322	(at 1 anna per head).
II. *Suburban*—Single ticket-holders.			
(1) G. I. P.		17,82,556	
(2) B. B. & C. I.		28,78,652	
			1,45,663
Total ..		46,61,208	(at ½ anna per head).
III. *Suburban* Season ticket-holders. (See below.)			
IV. *Port Trust*		7,74,000	48,375 (at 1 anna per head).
Total ..			3,17,120

OUTGOING PASSENGERS.

	Number of Passengers.	Income. Rs.
I. *Non-Suburban.*		
(1) G. I. P.	12,45,580	
(2) B. B. & C. I.	10,23,735	
		1,41,832
Total ..	22,69,315	(at 1 anna per head).
II. *Suburban*—Single.		
(1) G. I. P.	18,36,313	
(2) B. B. & C. I.	32,40,557	
		1,58,652
Total ..	50,76,870	(at ½ anna per head).
III. *Suburban*—Season. (See below.)		
IV. *Port Trust*	4,45,904	27,869 (at 1 anna per head).
Total ..		3,28,353

INCOMING AND OUTGOING SUBURBAN—SEASON.

		No. of journeys performed.	Income. Rs.
(1)	G. I. P.	31,11,875	
(2)	B. B. & C. I.	89,75,550	
			94,433
	Total ..	1,20,87,425	(at ½ anna per journey)
	Grand Total ..		7,39,906

Copy of letter No. 625/78, dated the 3rd April 1933, from the Association to the Secretary to the Government of Bombay, General Department, Bombay.

I am directed to refer to your letter No. 8841-A, dated the 23rd February 1933, regarding the proposed levy of a terminal tax on passengers by the Bombay Municipality, and to say that my Committee are opposed to the tax as a particularly insidious form of indirect taxation and as being, moreover, unfair in its incidence and application. It would be pertinent to invite Government's attention, in this connection, to the recommendation of the Indian Taxation Enquiry Committee that a strenuous endeavour should be made to get rid of indirect taxation in the shape of octroi and terminal taxes.

My Committee would like to point out that inasmuch as all taxes are in a sense payments for services rendered directly or indirectly by the governing authority to the taxpayer, a tax proposed to be levied, as in this case to cover the recurring deficits of the Improvement Trust—a body created for the express purpose of providing amenities for the citizens of Bombay—cannot be said to be a payment for services rendered to the class of taxpayer who will ultimately be called upon to pay the tax. The burden of the tax will have to be borne almost entirely by persons coming into the City either for business or pleasure but who not being permanent residents will not share, to any appreciable extent, either in the direct and peculiar benefits or in the services which are preponderantly local in character provided by a body like the Improvement Trust primarily for the ratepayers of the City. My Committee venture to think that the tax will tend to become a permanent burden on a class of persons who have little or no concern in the development of the City undertaken by the Trust and that it would be palpably inequitable to make people who may hereafter come into or go out of the City to pay for the operations of the Trust undertaken years ago.

The financial position of the Trust is, as stated in the opening paragraph of the Report of the Trust for the year 1931-32, far from satisfactory, and my Committee have grave apprehensions that, in view of the large and persistent deficits in the revenues of the Trust ranging over a continuous period of 6 years commencing from 1925-26 as disclosed in paragraph 3 of the Report, the amount to be recovered from the proposed tax will not be sufficient to make up the annual additional revenue of Rs. 28½ lakhs which the Municipal Commissioner anticipates in paragraph 13 of his letter dated 16th January 1933, as being necessary to make the operations of the Trust self-supporting within a period of 20 years.

My Committee would like to suggest that the Trust might with advantage extend the commutation of ground rents of its properties which, according to the Report, has enabled the Trust to realize no less than Rs. 11,50,000 in a period of six months for which it was sanctioned last year. This would obviate the necessity of having recourse to an expedient which is indefensible either on economic or any other grounds.

My Committee would, in these circumstances, request Government to withhold their permission to the proposal to levy the tax put forward by the Municipality.

APPENDIX 24.

STATE-AID TO MINOR INDUSTRIES.

Copy of letter No. 4974/D, dated the 9th March 1933, from the Secretary to the Government of Bombay, General Department, to the Association.

I am directed by the Government of Bombay (Transferred Departments) to forward herewith the summary of a scheme for State-aid of minor industries, and to request you to be so good as to favour Government with the views, by the 1st June 1933, of your Association. I am to explain that the scheme has been submitted by the Director of Industries, Bombay, and has not yet been considered by Government.

Summary of a Scheme for State-aid of Minor Industries.

STATE-AID TO INDUSTRIES.

It is suggested that the Government of Bombay may be pleased to undertake legislation in connection with State-aid to Industries. The scope of the Bill should be wider than merely financial assistance as is the case in most of the other provinces in this country. Under the Bill should come into being an Industries Board under the chairmanship of the Director of Industries, and the Board should be competent to recommend to Government assistance in the following directions :—

(1) Financial aid to industries.

(2) Financial aid to industrial schools started for special industries like tanning industry, gold thread industry, printing industry, cottage industries institutions, etc. Technical schools of the orthograph type teaching carpentry, smithy, mechanical engineering and electrical engineering would not be entitled to grant or assistance under this Bill.

(3) Experimental and research work.

(4) Practical demonstration of new processes and new industries.

2. The work in the above directions may be financed by a small cess levied on all industrial concerns in the Presidency of Bombay which are large enough to come under the Factories Act. The cess should be on the basis of a certain fixed sum of money per horse-power installed for the purpose of driving the machinery and equipment of the concern. The enclosure hereto gives an idea of the total number of concerns which will come under this scheme. It will be noted that the estimated total horse-power installed is 264,000. If at the commencement a charge of 8 annas per horse-power per year were made, the estimated annual income will be about Rs. 1,32,000. It will be noted that the smallest concern is estimated to have a 3 horse-power motor, which means that it will pay Re. 1-8-0 per year. The largest concern will be a textile mill which will probably be called upon to pay about Rs. 900 per year. An average textile mill will pay about Rs. 500 per year. The cost of collecting will be practically negligible. It may be under about Rs. 2,000 a year being the salary of an accounts-clerk in the Office of the Director of Industries. The names of the various concerns are available under the Factories Act. They will be expected to pay the amount concerned in the nearest Government Treasury and send the receipt to the Director of Industries together with a return of the horse-power installed.

3. The net receipts must be ear-marked and utilized for the above purposes and the grants should not lapse but should accumulate with the object of building up a fund for making it possible in due course to finance industries under the above Act on an increasingly large scale.

Industry.	Number of Concerns.	Average H.P. per Concern.	Total.
TEXTILES.			
Cotton (spinning, weaving and other) factories	209	1,000	209,000
Hosiery	7	10	70
Silk Mills	5	60	300
Woollen Mills	2	325	650
Miscellaneous	5	50	250
ENGINEERING.			
Coach building and motor car repairing	22	20	440
Electrical Engineering	2	5	10
Electrical generating and transforming stations	10	..	..
General Engineering	43	15	645
Kerosene tinning and packing	10	45	450
Metal stamping	24	30	720
Railway Workshops	18	400	7,200
Ship building and engineering	2	150	300
Steel trunk, lock and cutlery	1	25	25
Tramway Works	2	200	400
Miscellaneous	9	15	135
FOOD, DRINK AND TOBACCO			
Bakeries, biscuits and confectionery	8	18	144
Coffee	1	3	3
Dairy produce	2	75	150
Flour Mills	24	7	168
Ice and aerated water	15	25	375
Sugar	1	850	850
Tobacco	6	10	60
Miscellaneous	6	10	60
CHEMICALS, DYES, ETC.			
Bone and Manures	3	40	120
Chemicals	2	45	90
Dyeing and Bleaching	34	20	680
Gas-works	2	50	100
Matches	13	25	325
Oil Mills	43	25	1,075
Paints	1	15	15
Soaps	2	10	20
Miscellaneous	10	5	50
PAPER AND PRINTING.			
Paper Mills	3	300	900
Printing, Bookbinding, etc.	85	18	1,530
Miscellaneous	8	5	40

Industry.	Number of Concerns.	Average H.P. per Concern.	Total.
PROCESS RELATING TO WOOD, STONE AND GLASS.			
Bricks and Tiles	8	25	200
Carpentry and Cabinet making	4	15	60
Glass	5	15	75
Saw Mill	5	30	150
Miscellaneous	10	10	100
PROCESS CONNECTED WITH SKINS AND HIDES.			
Leather and Shoes	1	15	15
Tanneries	2	20	40
Miscellaneous	3	6	18
MISCELLANEOUS.			
Laundries	3	15	45
Miscellaneous	24	10	240
SEASONAL FACTORIES.			
Rice Mills	77	20	1,540
Gur Factories	36	17	612
Bone Mills (other than those in Hyderabad and Karachi).	2	35	70
Cotton Gins and Presses (other than those in the Town and Island of Bombay)	628	50	34,000
Miscellaneous (wool presses, Bhussa presses)	4	12	48
			264,563

Copy of letter No. 615/79, dated the 3rd April 1933, from the Association to the Secretary to the Government of Bombay, General Department.

I am directed to refer to your letter No. 4974/D, dated 9th March 1933, on the subject of a scheme for State-aid to minor industries submitted by the Director of Industries, and to say that my Committee are strongly opposed to the suggestion to transfer the responsibility of the State in this matter to existing industries.

The duty of the State to assist the development of nascent industries has been recognized and accepted by Government and the present proposal would, if accepted, be tantamount to a virtual transfer of an important duty of the Government of a country to a few selected industries.

The principle of State-aid to industries has been stressed on more than one occasion by important public bodies like the Indian Industrial Commission and the Indian Central

Banking Enquiry Committee. The Indian Industrial Commission observe, in the summary of their Report, that the constructive proposals made by them depended on the acceptance of the principle that in future Government must play an active part in the industrial development of the country with the aim of making India more self-contained in respect of men and material. They indicated the extent to which Government should assist nascent industries by expert advice, by experiment, by demonstration and pioneering; and recommended the grant of loans to small or cottage industries and to co-operative societies. The Banking Enquiry Committee also considered that Provincial Governments should devote their earnest attention to the development of these industries. Discussing the methods to be employed for the purpose they recommend, among other things, that co-operative institutions should be established to finance rural industries on a larger scale than at present.

My Committee readily admit that some progress has no doubt been made along these lines by the Department of Industries; but they cannot help feeling that the present proposal seeks to divest Government of its primary obligation to foster the growth of village and cottage industries and to transfer the burden to existing industries. They would like to point out that it is a misnomer, in the circumstances, to call the scheme "State-aid to Industries" when it is proposed to make existing industries pay for the promotion and advancement of rural and domestic industries. Moreover, the basis on which it is proposed to levy the tax is unfair and inequitable. According to the figures supplied by the Director of Industries, 79 per cent. of the total horse-power in industrial establishments throughout this Presidency is installed in cotton spinning and weaving mills, while another 13 per cent. is installed in cotton gins and presses outside the Town and Island of Bombay. This would mean that almost the whole of the burden of the tax would have to be borne by the cotton textile industry alone. My Committee would like to state, in this connection, that the industry is in an extremely precarious position and already bears its fair share of taxation for the purpose of cotton research and more than its fair share for subsidizing industrial housing schemes sponsored by Government.

My Committee would, however, like to make it clear that their opposition to the scheme propounded by the Director of Industries should not be held to connote that they are opposed to the development of nascent industries in the Presidency. There can be hardly any question as to the desirability of providing alternative industrial occupation for agriculturists by helping cottage and village industries to come into being, but they feel they must strenuously oppose the present proposal as being singularly inept and unfair in its incidence and application.

The right line of advance in the matter of State-aid to industries would, in the opinion of my Committee, appear to lie in the direction of legislation modelled on the State-Aid to Industries Act in Madras and Bihar and Orissa and the Industrial Loans Act in the Punjab. The assistance under these Acts may, as Government are doubtless aware, take the form of loans, guarantee of cash credits with banks, taking up shares or debentures, guaranteeing interest on capital, grant on favourable terms of land or raw material and grant of subsidies for research. It may, however, be stated that the experience of the Governments of Madras and of Bihar and Orissa has not been such as to warrant the extension of such legislation to other provinces. According to the Madras Provincial Banking Enquiry Committee, Government's attempts to assist industries have met with little response and less success. Loans granted under these Acts both in Madras and Bihar and Orissa have had to be written off or have proved irrecoverable. It would, therefore, appear that Government would be well advised to have a thorough survey made of the industrial possibilities of the province before undertaking this type of legislation.

My Committee would again like to emphasize in conclusion that Government should not countenance the proposal made by the Director of Industries as it would be both unjust and unreasonable to penalize the already overtaxed major industries of the province for the benefit of new industries.

APPENDIX 25.

PROPOSED MONTHLY SURVEY OF BUSINESS CONDITIONS IN INDIA.

Copy of letter No. 146 *S.R., dated the* 12*th September* 1933, *from the Director-General of Commercial Intelligence and Statistics, to the Association.*

I enclose herewith a memorandum describing in detail the proposed monthly survey of business conditions which the newly started Research Branch of this Department has now to prepare for the Government of India. The necessary statistical data is already available in this Department, but as you will see from the memorandum it is also proposed to prepare detailed notes regarding important industries. For this, some material is available in this Department, but it will be very useful if monthly reports can be secured from the various trade associations dealing with particular trades. In this connection, I am to draw your attention to the note on cotton industry. As your Association particularly deals with this industry, I shall be very grateful if you will kindly see your way to send to this Department a monthly report regarding the condition of the cotton industry during the month. Any information regarding the probable tendencies of the trade, its financial condition, its stock position, etc., will be very useful for this survey. I shall be much obliged therefore if you will kindly co-operate with the Government of India by supplying these monthly reports to this Department. If your Association agrees to assist by sending a monthly report to this Department the first report relating to September may be sent as soon after the conclusion of the month as possible as it is proposed to start the survey at a very early date.

Memorandum on a Monthly Survey of Business Conditions in India.

The Government of India have lately sanctioned the creation of a new branch under the Department of Commercial Intelligence and Statistics to do research work on economic problems in which Government is interested. One of the functions of this branch is to collect statistical and other material for a monthly survey of business conditions in the country. The survey will consist of two parts, one giving the necessary statistical data dealing with production, trade and financial conditions, and the other consisting of separate notes dealing with the various economic activities of the country and describing the economic conditions of the month.

PART I.

The statistical series which it is proposed to give are as follows :—

I. *Industrial Production.*

(*a*) Cotton manufactures.
(*b*) Jute manufactures.
(*c*) Pig-iron and iron manufactures.
(*d*) Sulphuric acid.
(*e*) Sulphate of ammonia.
(*f*) Sugar.
(*g*) Matches.
(*h*) Cement.
(*i*) Paper.
(*j*) Flour.

II. *Raw Material Production.*

(*a*) Kerosene .. ..
(*b*) Petrol .. ..
(*c*) Coal .. ..
(*d*) Rice .. ..
(*e*) Wheat .. ..
(*f*) Sugarcane .. ..
(*g*) Cotton .. ..
(*h*) Jute .. ..
(*i*) Linseed .. ..
(*j*) Rape and mustard .. ..
(*k*) Sesamum .. ..
(*l*) Groundnut .. ..
(*m*) Indigo .. ..

} Indicators at various points during the year, first from area and later from outturn.

III. *Prices.*

1. (*a*) Calcutta wholesale prices ..
   (*b*) Bombay wholesale prices ..
   (*c*) Karachi wholesale prices ..

   } Already published.

2. (*d*) All-India wholesale prices .. (28 exported articles and 11 imported articles worked out by this Department for the India Office.)

3. (*e*) Declared values of exports.
   (*f*) Declared values of imports.

4. Cost of living—

   (*g*) Bombay.
   (*h*) Ahmedabad.
   (*i*) Sholapur.
   (*j*) Nagpur.
   (*k*) Jubbulpore.
   (*l*) Patna.
   (*m*) Muzaffarpore.
   (*n*) Monghyr.
   (*o*) Jamshedpur.
   (*p*) Jharia.
   (*q*) Cuttack.
   (*r*) Ranchi.
   (*s*) Rangoon.

5. Producers prices (during harvest seasons). (Prices of certain staple commodities at selected markets in the different provinces.)

IV. *Railways.*

(*a*) Gross earnings.
(*b*) Total wagons loaded.
(*c*) Coal and coke (wagons loaded).
(*d*) Smalls.

V. *Shipping.*

1. Foreign—
   (*a*) Tonnage cleared.
   (*b*) Tonnage entered.

2. Coastal—
   (*c*) Tonnage cleared.
   (*d*) Tonnage entered.

VI. *Foreign trade.*

1. Exports (value and volume)—
   (*a*) Jute, raw.
   (*b*) Jute manufactures.
   (*c*) Cotton, raw.
   (*d*) Rice.
   (*e*) Wheat.
   (*f*) Oil-seeds.
   (*g*) Tea.
   (*h*) Hides and skins.
   (*i*) Lac.

2. Imports (value and volume)—
   (*a*) Cotton manufactures and cotton, raw.
   (*b*) Other textiles.
   (*c*) Metals and ores.
   (*d*) Machinery and millwork.
   (*e*) Sugar.
   (*f*) Mineral oils.
   (*g*) Vehicles.
   (*h*) Provisions and oilman stores.
   (*i*) Hardware
   (*j*) Liquors.
   (*k*) Instruments, apparatus and appliances.

VII. *Coastal trade.*

Total value—
   (*a*) Coal and coke.
   (*b*) Fish—
      (*i*) Fish, dry, unsalted.
      (*ii*) Fish, dry, salted.
      (*iii*) Fish, wet, salted.
   (*c*) Fruits and vegetables.
   (*d*) Grain, pulse and flour.
   (*e*) Metals and ores.
   (*f*) Oils—
      (*i*) Mineral.
      (*ii*) Vegetable.
   (*g*) Salt.
   (*h*) Seeds.
   (*i*) Spices.
   (*j*) Sugar.
   (*k*) Tea.
   (*l*) Cotton piecegoods (Foreign and Indian, separately).
   (*m*) Jute manufactures—
      (*i*) Gunny bags.
      (*ii*) Gunny cloth.
   (*n*) Tobacco.
   (*o*) Wood—
      (*i*) Teak.
      (*ii*) Other timber.

VIII. *Inland trade.*

Principal articles (volume only)—

(*a*) Coal coke.
(*b*) Cotton, raw.
(*c*) Cotton twist and yarn.
(*d*) Cotton piecegoods (both Foreign and Indian, separately).
(*e*) Grain and pulse.
(*f*) Hides and skins.
(*g*) Gunny bags and cloth.
(*h*) Jute, raw.
(*i*) Iron and steel—manufacture of.
(*j*) Oil-seeds.
(*k*) Lac.
(*l*) Sugar.
(*m*) Tea.
(*n*) Tobacco.
(*o*) Spices.

IX. *Postal Receipts.*

(*a*) Total value—(Periodical statistics are being collected).

X. *Financial.*

(*a*) Bank rate.
(*b*) Exchange rate.
(*c*) Notes in circulation.
(*d*) Treasury bills issued.
(*e*) Securities Index Number—
  (*i*) Government securities.
  (*ii*) Industrial shares.
  (*iii*) Speculative shares.
(*f*) Monthly cheque clearances.
(*g*) Total deposits of certain big banks at the end of the month.
(*h*) Remittance of funds.
(*i*) Gold standard reserve.
(*j*) Paper currency reserve.
(*k*) New capital issues (authorized capital available but not paid-up capital).
(*l*) Companies in liquidation (paid-up capital available).

XI. *Trade Disputes.*

Number of working days lost.

(The Bombay Labour Office publish a return as far as the Bombay Presidency is concerned. The Government of India in the Department of Industries and Labour publish an annual statement, but probably they must be getting a monthly statement also. This is for enquiry.)

Most of the materials for these series are already available in the Department of Commercial Intelligence and Statistics, and efforts are being made to try to secure such information as is not at present received. At first only the " actuals " will be set forth in the tables with, in some cases, the percentage which these " actuals " bear to the corresponding figures for the same months in recent years. In time, when normal trends have been worked out, the percentage deviations from these normals will also be shown. These tables will constitute the first part of the business survey.

PART II.

The second part of the survey will consist of a commentary beginning with a general note on the business conditions of the month. Herein, the broad tendencies of the month will be examined as far as these are revealed by the statistical series and other available material. This general note will be followed by a number of other notes dealing with specific

economic activities in the country. It may be remarked, however, that the help of various technical officers of Government, of banks, as well as of industrial commercial associations will be essential in the preparation of Part II. The co-operation of all these officers and industrial commercial associations will be solicited by this Department. In this connection the notes which it is proposed to prepare in the first instance are as follows :—

(1) *Indian Industries.*—

(*a*) *Note on the cotton mill industry.*—The cotton manufacturing industry is one of the most important industries in India and one in which the business community and Government are interested. It is proposed, therefore, to prepare a separate note on this industry. Detailed statistics regarding the production of cotton manufacture in the country can easily be had from the monthly publication of this Department. The statistical tables will be followed by a review of the state of the industry during the month and the general trend of production, trade, prices, etc.

(*b*) *Note on the jute mill industry.*—Another note will be prepared dealing with the jute mill industry. The statistics about jute manufactures will be given in detail and prices and trade movements will be examined as far as possible. This will be followed up by a note on the condition of the industry.

(*c*) *Note on the iron and steel industry.*—Details of production will be given as well as prices and trade movements. This will be followed by a review of the industry during the month.

(*d*) *Note on the sugar industry.*—Statistics of production as well as of prices and trade movements will be given and these will be followed by a review of the industry during the particular month.

(*e*) *Note on other industries.*—Information as regards production of certain selected industries is available in the monthly blue-book on industrial production published by this Department. This statistical information will be examined in detail in the note, and information regarding prices and trade movements for each of the industries as far as available will also be included. Notes on the economic conditions of the various industries will be included as far as possible. Information regarding small-scale and cottage industries will be given as far as available.

(2) *Note on the agricultural situation and production.*—The Department of Commercial Intelligence and Statistics gets all the available information as regards production of agricultural commodities in India. This will be given in a table, and up-to-date information will be included. A general report as regards weather conditions will also be given, and this will be followed by detailed reports regarding the agricultural situation in the various provinces.

(3) *Note on commodity prices.*—All the index numbers of wholesale prices prepared in India will be given in a table, and this will be followed by a discussion regarding the changes occurring in the various index numbers from month to month. The material necessary for this is available in the Department of Commercial Intelligence and Statistics and the only supplementary information necessary can be obtained from market reports published by the various Chambers of Commerce and other trade associations and firms.

(4) *Note on the changes in the cost of living.*—There are a number of cost of living indices published in India. These will be given in a tabular form and in detail. A note reviewing the changes in the various index numbers will then be given.

(5) *Note on railway traffic and inland trade.*—The details of railway traffic as published by the Railway Board under the various heads will be given in a table. Details of inland

trade figures which will be available soon in our proposed monthly publication will also be given. A note reviewing the broad tendencies of railway traffic and of inland trade will also be included.

(6) *Note on foreign trade.*—Detailed statistics regarding the main items of exports and imports will be given in a table, and this will be followed up by a note reviewing the trade of the month and indicating the general tendencies.

(7) *Note on the coasting trade.*—Statistics for this are available in this Department and a brief note will be prepared explaining the monthly variations.

(8) *Note on financial conditions.*—Detailed statistics will be given under four heads :—(*a*) banking statistics, (*b*) investment statistics, (*c*) Government financial statistics of revenue and expenditure, etc., and (*d*) currency statistics. These detailed statistics will be followed by notes explaining the general tendencies of the month under each of the above heads.

(9) *Note on labour situation.*—Detailed statistics of trade disputes, etc., will be given, and these will be followed by a note describing labour situation of the month.

(10) *Foreign intelligence.*—Notes on business conditions in the United Kingdom, the United States of America and some other important countries will also be given in this survey.

In order to further illustrate the changes in the economic conditions of the country, certain special statistical series will also be prepared. The most important of the statistics will be those showing the changes in the physical volume of production. These will probably be comprised of three series, one dealing with agricultural production, another with mineral production and a third with industrial production. A second series will be prepared dealing with long-period and short-period changes in the foreign trade of the country. Similar series for inland trade will be prepared after statistics for a sufficient number of years have become available. A third series which will be prepared will indicate the growth of investment. For this, statistics of Government loans floated, new capital issues, bank deposits, savings-bank deposits, post-office cash certificates and insurance premia, etc., will be collected and combined into a series. Statistics of movement of gold and silver will also be shown under this head. A fourth series which will be prepared will deal with the growth of consumption of certain important and staple articles in the country, such as piecegoods, hardware, sugar, kerosene, matches, as well as of rice, wheat, etc. These four series will only be prepared annually and some of these will depend on the collection of statistical data not at present available.

Copy of letter No. 1611/128, *dated the 3rd November* 1933, *from the Association to the Director-General of Commercial Intelligence and Statistics, Calcutta.*

I am directed to acknowledge the receipt of your letter No. 146 S.R., dated the 12th September 1933, requesting this Association's co-operation in connection with the Monthly Survey of Business Conditions which the newly started Research Branch of your Department have in view.

My Committee agree that such a publication carefully compiled and embracing all trades and industries would be of considerable value to all concerned. In this connection, I am to invite your attention to the Weekly "Commerce Reports" issued by the Bureau of Foreign and Domestic Commerce of the United States Department of Commerce and the "Commercial Bulletin" issued by His Majesty's Senior Trade Commissioner at Calcutta; these and other similar publications might form useful models for the proposed Indian "Survey." My Committee attach very great importance to the publication being made available to the public as early as possible after the termination of the period covered by the survey, and trust that every possible step will be taken to ensure this.

So far as this Association is concerned, I give below the main headings under which information will probably be available :—

(1) Total Stocks of Cloth and Yarn held by Bombay Mills at the end of each month.

(2) Spindle and loom activity in Bombay Mills :—

(*a*) Spindles and looms idle.

(*b*) Spindles and looms working double shifts.

(3) Making orders with Mills at the end of the month.

(4) Wholesale market quotations for piecegoods and yarns (2 or 3 lines will be selected for each).

(5) Extracts from cloth and yarn Market Reports submitted by the Association's Market Correspondents.

(6) Monthly review of imports of piecegoods and yarn into Bombay published by this Association.

(7) Names of Mills closed down or taken into liquidation.

Most of the figures submitted by the Association will relate to the Bombay Mill Industry, and as it would be of very great advantage to have similar information in respect of other centres also, it is considered desirable that efforts should be made by the Bureau to obtain the co-operation of the Ahmedabad Millowners' Association and other bodies.

The collection of the figures referred to above will take some time, but I expect to be in a position to send you regular reports on the 15th of each month, i.e., the report relating to the month of November will be despatched to you on the 15th December.

After receiving the first two or three reports from this Association, I should like to have your candid criticisms on the information forwarded, and your suggestions for its improvement.

My Committee regret that, on account of their preoccupation with the British and Japanese Textile Delegations, it was not possible to send an earlier reply to your reference.

APPENDIX 26.

PROPOSALS TO ESTABLISH BETTER CONTACT BETWEEN RAILWAYS AND TRADE INTERESTS.

Copy of letter No. Con. 346/73, dated the 15th August 1933, from the Agent, Great Indian Peninsula Railway, to the Association.

A suggestion has been made that considerable advantage would be likely to accrue to all concerned from an improvement in the contact between the Railways in Bombay and representatives of important trade interests. The suggestion was placed before the Local Advisory Committees of both the B. B. & C. I. and G. I. P. Railways, which resulted in

the further necessary examination of the subject being made by a joint sub-committee from both the Local Advisory Committees consisting of the following members :—

A. Geddis, Esq., representing the Millowners' Association.

L. A. Halsall, Esq., representing the Bombay Chamber of Commerce.

G. G. Morarji, Esq., and R. P. Masani, Esq., representing the Indian Merchants' Chamber.

2. The joint sub-committee held the opinion that the proposal was one which should be pursued, and this opinion is confirmed by both the Local Advisory Committees. The joint sub-committee considered that owing to the large number of trade associations in Bombay, it would be advisable to form groups of kindred trades, as far as possible, and for the representatives of each of these separate groups to meet the Agents of the two railways at stated intervals to discuss subjects which either the groups or the Agents proposed. The joint sub-committee has proposed tentatively the grouping of associations and trades, as shown in the attached statement, and suggests that each group be asked to form a small committee with a Chairman to meet the Agents of the two railways in rotation, monthly.

3. It was also considered that the sub-committee of each group would require to meet and decide the organization for their individual group concerned and later, to discuss amongst themselves matters advanced by their members for representation at the meetings with the two Agents, so that the sub-committee would submit for discussion only those subjects which they felt were justifiable. It would be understood that subjects which had not been represented previously by individuals for consideration of the departments of the railways concerned should not be included in the agenda for discussion with the two Agents. This condition was felt to be necessary, so that the unavoidable delay involved in the examination of a subject, *ab initio*, would not occur. Further reasonable notice should be given (not less than one month) of the subjects to be discussed, before the meetings with the two Agents were held.

4. The Local Advisory Committees of the two railways having accepted these suggestions of their joint sub-committee, we write to inform you of them and to invite your co-operation in furthering them.

5. We should be much obliged by your informing us if you agree generally with the main suggestion and the proposals made to carry it out, and we shall be pleased if you or your representative will attend a general meeting with the joint sub-committees of the B. B. & C. I. and G. I. P. Local Advisory Committees and ourselves in the near future, so that the matter may be further discussed and the present proposals be accepted or amended as the sense of the proposed meeting may require. The date, time and place of the meeting will be notified at a later date.

GROUPING OF TRADES ASSOCIATIONS.

(1) The Bombay Chamber of Commerce.
Indian Merchants' Chamber.
The Marwari Chamber of Commerce.
Memon Chamber of Commerce.
The Maharastra Chamber of Commerce.
The Deccan Merchants' Association.
The Bombay Shroffs' Association.
The Bombay Bullion Exchange, Ltd.

(2) The Bombay Millowners' Association.
The Bombay Piecegoods Native Merchants' Association.
The East India Cotton Association.
The Hindustani Native Merchants' Association.
The Yarn Merchants' Association.
The Silk Merchants' Association.

(3) The Grain Merchants' Association.
The Seeds Traders' Association.
The Rice Merchants' Association.
The Bombay Grain Dealers' Association.
The Sugar Merchants' Association.
Kirania Bazar Merchants' Association.
The Mudi Bazaar Association.
The Ghee Merchants' Association.
The Butter Manufacturers' Association.

(4) The Cement Marketing Board.
The Bombay Coal Merchants' Association.
The Iron Merchants' Association.
The Metal Manufacturers' Association.

(5) The Bombay Paper and Stationery Merchants' Association.
The Bombay Commission Agents' Association.
The Motor Manufacturers' and Importers' Association.
The Wadi Bunder Forwarding Agents' Union.
The Bombay Presidency Trades'Association.
The Fruits Merchants' Association.
The Bombay Glassware Merchants' Association.

Copy of letter No. 1525/131, *dated the* 17*th October* 1933, *from the Association to the Agent, G. I. P. Railway, Bombay.*

I am directed to refer to your letter No. Con. 346/73, dated 15th August 1933, and to say that my Committee agree generally with the suggestion which has been made that considerable advantage is likely to accrue to all concerned from an improvement in the contact between railways in Bombay and the representatives of important trade interests. The proposals made to carry it out, however, appear to be cumbrous and may not result in the speedy disposal of business.

The Chairman of the Association will attend the general meeting with the Joint Sub-Committees of the B. B. & C. I. Railway and G. I. P. Railway Local Advisory Committees and the Agents of the two railways, which it is proposed to call in the near future with a view to discuss the proposals made in the letter.

APPENDIX 27.

RIOT AND CIVIL COMMOTION INSURANCE.

Copy of letter No. 893-*G., dated the 5th September* 1933, *from the Bombay Fire Insurance Association to the Association.*

Referring to our letter No. 893-E. of the 7th April 1931 wherein you were advised of this Association's intention to bring the wording of the above cover into line with sister Associations in India and other parts of the world, and also referring to our letter No. 893-F.

of the 18th September 1931 when you were advised that as a result of objections raised by one of your members the revised clause would not be brought into operation, I am now directed to inform you that it is the intention of my Committee to bring the revised clauses into operation as from the 1st October 1933.

This action is necessitated by a claim which is being pursued against a member of this Association for damage caused by dacoits to premises insured under the existing Riot and Civil Commotion Insurance clause, the claimant contending that the words " Persons of malicious intent " includes robbers and thieves.

My Committee believe that your Association will fully appreciate the necessity of taking immediate steps to rectify this unsatisfactory position and to bring the clause into line with that used in other parts of the world.

Copy of letter No. 1482/126, *dated the 2nd October* 1933, *from the Association to the Bombay Fire Insurance Association.*

I am to refer to your letter No. 893-G., dated 5th September, in which you state that it is the intention of your Committee to amend the wording of the heading in columns 1 and 2 of Sheet I of the Riot and Civil Commotion Tariff, as set out in your circular No. 40, dated 7th April 1931, to your members.

I am directed to point out that the proposed addition of the words "acting on behalf of or in connection with any political organization " after the words " malicious persons " in column 2 will operate substantially to curtail the scope of the cover afforded by the present Tariff, and to say that my Committee must object to any amendment of the clause in question in the terms set out in your letter under reply. Riots need not necessarily have anything to do at all with political organizations ; in nine cases out of ten, rioters would not be acting on behalf of any such organization, and if the proposed amendment is to be brought into force, it would be extremely difficult for mills to prove that such damage was caused by " malicious persons acting on behalf of or in connection with any political organization." Serious damage to property might be caused by ordinary hooligans, and it will be readily conceded that the unruly element in the population has always been known to take advantage of unsettled conditions caused by a riot or civil disturbance to take the law into their own hands and perpetrate acts of violence. It is precisely this form of risk that my Committee contend the present Tariff is intended to cover. It would therefore appear that if the wording of the clause is to be altered in the manner proposed, it would mean a definite reduction of the cover and constitute a hardship to mills insuring themselves against this by no means uncommon form of risk. My Committee therefore cannot agree that there is any necessity to alter the wording of the clause in question, and would accordingly urge that no alteration be made in the clauses as they stand at present.

Copy of letter No. 893-*G., dated the* 11*th October* 1933, *from the Bombay Fire Insurance Association to the Association.*

I am directed to acknowledge receipt of your letter No. 1482-126 of 1933, dated 2nd instant, and to inform you that my Committee view the arguments put forward by you as a further indication of the need for bringing into force the proposed additional wording, as there is evidently a misunderstanding as to the extent of the cover.

It is of course admitted that, as you say, riots need not necessarily have anything to do with political organizations ; and you will observe that loss or damage caused by Riot (and, incidentally, also by Strikers or Locked-out Workers) is in any case covered, whether or not in connection with political organizations, but the whole Tariff contemplates the existence of civil disturbances, and my Committee's point is that it is not and never has been contemplated that ordinary hooliganism or dacoity should be covered.

The proposed alteration is therefore in no way a restriction of the present cover but is merely to define more clearly what the actual cover is and always has been.

The case referred to in my letter dated 5th ultimo, which is being brought against a member of this Association, is for a loss by dacoity and it is sought to prove that the loss is covered under the words " persons of malicious intent."

Whichever way the case may be decided on the existing wording, my Committee are satisfied that such losses should not come within the scope of the Tariff.

It is therefore necessary to protect our members against the possibility of similar unjustified claims arising in the future and the views of your Association on the present scope of the Tariff make it all the more imperative that the definition should be made clear, and all doubts removed by the introduction of the proposed alteration, which as already explained, will merely make the clause identical with that used and accepted in the rest of India and other parts of the world.

Copy of letter No. 1653/126, *dated the* 10*th November* 1933, *from the Association to the Bombay Fire Insurance Association.*

I am directed to acknowledge the receipt of your letter No. 893-G., dated the 11th October 1933, on the above subject, and to say that my Committee desire to discuss the proposed amendment with representatives of your Association. They have, for this purpose, appointed a small sub-committee of three members, and would greatly appreciate it if your Committee would also nominate a similar sub-committee. The names of your representatives may be communicated to me in due course.

Copy of letter No. 893-G., *dated the* 15*th November* 1933, *from the Bombay Fire Insurance Association to the Association.*

I refer to your letter No. 1653/126, of 1933, dated 10th instant, and am directed to inform you that a sub-committee consisting of Mr. C. F. Buser, Mr. F. E. Bharucha and Mr. V. Corbett Wright will be pleased to meet your sub-committee in these rooms on Tuesday, 21st instant, at 3-30 p.m.

In advising me of the suitability or otherwise of this arrangement I shall be obliged if you will let me have the names of your sub-committee.

Copy of letter No. 1699/126, *dated the* 16*th November* 1933, *from the Association to the Bombay Fire Insurance Association.*

I am directed to acknowledge receipt, with thanks, of your letter No. 893-G., dated the 15th instant.

My sub-committee will consist of :—

Mr. H. P. Mody (*Chairman*),

Mr. H. H. Sawyer (*Dy. Chairman*),

Sir Chunilal V. Mehta, K.C.S.I.,

Mr. S. D. Saklatvala, and

Mr. T. V. Baddeley.

I understand that Sir Chunilal is leaving Bombay to-morrow and may not be back for about a week. It is, therefore, suggested that the proposed discussions be held over for the present.

I am, however, asking Sir Chunilal and other members of the sub-committee to fix up another date, and will write to you again in due course after ascertaining their views.

Proceedings of the Joint Meeting of the Sub-Committees of the Millowners' Association and the Fire Insurance Association.

In accordance with the resolution passed at the meeting of the Committee held on 9th November 1933, the Sub-Committee of the Association consisting of :—

Mr. H. P. Mody (*Chairman*),

Mr. H. H. Sawyer (*Dy. Chairman*),

Mr. T. V. Baddeley,

met a Sub-Committee of the Fire Insurance Association in their rooms at Rampart Row on Wednesday, the 22nd November 1933, at 12–15 p.m. (S.T.) to discuss the alterations in the Riot and Civil Commotion risks cover, and also the general question of fire insurance rates in Bombay as compared with the rates in the mofussil.

RIOT AND CIVIL COMMOTION CLAUSES.

The slight alteration in Clause I was first discussed, and it was generally agreed that though the wording had been slightly modified, there was no alteration in the extent of the cover. The question was then put as to whether mills would be covered in the event of damage by fire caused by strikers, and if so whether under the ordinary policy or the riot and civil commotion policy.

The Chairman of the Fire Insurance Association Sub-Committee stated that in all matters he could only give an opinion as to the correct interpretation of any clause in the fire or civil commotion policy, as the actual drafting was done by the F.O.C., London. On the understanding that his opinion was not binding, he stated that damage of the type indicated would be covered under the ordinary policy.

As regards the alteration in Clause II, discussion turned on whether hooliganism was excluded under the new wording, and why malicious damage should be restricted to political organizations only. It would appear that the Insurance Association only intended to rule out dacoity, but further discussion seemed to indicate that certain types of damage would not be covered under the new wording. A plea was made for the inclusion of labour organizations as well as political organizations in the wording of the clause, and for the continuation of the scope of the old clause, and in particular, the cover against damage by discharged persons even in the absence of a riot or civil commotion, since this type of risk appeared to be covered under the old wording. It was eventually agreed that the point of view put forward by Mr. Mody, and the suggestion made by the Millowners' Sub-Committee, should be referred to London for further consideration, and that, in the meantime, no change would be made in the cover granted to cotton mills, that is to say, that the existing clause shall stand until the result of the negotiations with London is known.

GENERAL FIRE INSURANCE RATES.

As regards Fire Insurance rates for Bombay City and Island Mills, a plea was put forward for a reduction in the rates which had remained the same in the case of fireproof mills since 1927, although apparently, the rates for up-country mills had been reduced since that time.

The Chairman referred to the depressed state of the industry and the action taken by the Municipality and the Tata Power Companies to give the industry some relief.

The Fire Insurance Association Sub-Committee gave an undertaking that the whole question of fire insurance rates would be investigated, and particularly the relationship between the Bombay and mofussil mill rates of insurance, in the light of the considerations put forward.

Copy of letter No. 893-G, dated the 30th November 1933, from the Bombay Fire Insurance Association to the Association.

I refer to the joint meeting of our Sub-Committees held on 22nd instant and am directed to enclose a copy of a circular I have issued to our members.

Your views have been forwarded to the Fire Offices' Committee (Foreign) and I shall advise you the result in due course.

My Committee are also giving consideration to the representations of your Sub-Committee on the question of the heavy charges borne by your members on account of the Fire Brigade and water rates.

Copy of Circular G. No. 100, dated the 25th November 1933, from the Bombay Fire Insurance Association, to the Representatives of Fire Insurance Offices, Bombay.

I refer to circular G. No. 91 of 1933, and am directed to inform you that the Committee have agreed with the Bombay Millowners' Association that the clauses referred to in that circular shall not be applicable to the undernoted Tariffs, pending the result of a reference to the Fire Offices' Committee (Foreign) :—

Bombay and Salsette Cotton Mill Tariffs.

Bombay and Salsette Cotton Mill Godowns Tariffs.

Bombay Mofussil Cotton Mills Tariffs.

Bombay Mofussil Cotton Mills Godowns Tariffs.

In the meantime for risk rateable under the above-mentioned fire Tariffs, the existing wordings of columns I or II on Sheet I of the Riot and Civil Commotion Tariff will continue to be employed.

Copy of circular G. No. 91, dated the 8th November 1933, from the Bombay Fire Insurance Association to the Representatives of Fire Insurance Offices, Bombay.

I refer to circular G. No. 40, dated 7th April 1931, and am directed to inform you that the Committee have now decided to adopt the wording for the headings of columns I and II on Sheet I of the above Tariff, as recommended by the Fire Offices' Committee (Foreign) and adopted by sister Associations in India, Burma and Ceylon.

The amended wording is set out below and is to be brought into force as from 1st December 1933.

" *Column I.*

Loss or damage by fire only directly caused by Riot, Civil Commotion, Insurrection, Rebellion, also loss or damage by fire only directly caused by the operation of Martial Law, Military or Usurped Power in connection with the foregoing perils only.

Column II.

Loss or damage (including Fire Loss or Damage) directly caused by Riot, Civil Commotion, Insurrection, Rebellion and/or by Strikers, Locked-out Workers and/or other persons taking part in Labour Disturbances and/or malicious persons acting on behalf of or in connection with any Political Organization ; also loss or damage (including Fire Loss or Damage) directly caused by the operation of Martial Law, Military or Usurped Power in connection with the foregoing perils only."

Copy of letter No. 1882/126, *dated the* 1*st December* 1933, *from the Association to the Bombay Fire Insurance Association.*

I write to acknowledge the receipt of your letter No. 893-G. dated 30th November, together with a circular notifying the continuance of the existing cover for Riot and Civil Commotion policies in the case of cotton mills, cotton godowns, etc.

In regard to the last paragraph of your letter, may I point out that the case put forward by the Millowners' representatives at the meeting was for a reduction in the Fire Insurance Tariffs for Bombay City and Island Mills on wider grounds than those mentioned in your letter, and my Committee trust that the financial condition of the industry and the Fire Claims experience of Insurance Companies in respect of Bombay Cotton Mill risks will be borne in mind by your Association when the matter is being considered.

Copy of letter No. 893-*G, dated the* 6*th December* 1933, *from the Bombay Fire Insurance Association to the Association.*

I refer to your letter No. 1882/126 of 1933, dated 1st instant, and am directed to inform you that the points you raise will be kept before my Committee when the question of rates is being considered.

APPENDIX 28.

REVISION OF CLASSIFICATION OF COTTON GOODS IN PRODUCTION AND IMPORT STATISTICS PUBLISHED BY THE GOVERNMENT OF INDIA.

Copy of D.-O. letter R. S. R. No. 1759, *dated the* 22*nd December* 1932, *from the Collector of Customs, Bombay, to the Association.*

You will remember that in April last Mr. Stewart discussed with you the revision of the statistics of cotton manufactures and that you sent him a detailed list of classifications adopted in connection with your scheme for the registration of trade numbers. My Supervisor has drawn up a new list of classification which gives special attention to the items on the list sent by you. I should be very much obliged if you would have this list checked with a view to seeing whether it fulfils the requirements of the Trade.

2. You will recollect that with a view finally to reconciling the differences between the existing systems of classification in the import returns and in the returns of production in Indian mills, the Government of India have suggested an investigation comprising five stages. I quote below the formula for the first stage as laid down by the Government of India :—

" *First Stage.*

Preparation of a skeleton scheme of classification for Indian mill production (spinning and weaving) ; the division into main heads and sub-heads being decided in consultation with representative producers, and the classification drawn so as to allow for expansion of the Indian industry into new lines which are at present covered only by imports."

I should be glad to know whether in your opinion the list I am now forwarding will serve as the skeleton scheme of classification for Indian mill production, as contemplated by the Government of India. I should also be glad to know whether you think that I should consult any other body or any representative producer in this connection before forwarding the list to the Government of India. It would presumably be as well to obtain the views of the Ahmedabad Millowners' Association.

Copy of letter No. 45/32, dated the 7th January 1933, from the Association to the Collector of Customs, Bombay.

Reference your D.-O. R. S. R. No. 1759 of the 22nd December 1932. I shall consult my Committee in regard to the classifications suggested in your letter, but I should like to point out, as I did to Mr. Stewart some time ago, that in my opinion, the Government of India are putting the cart before the horse in this matter. The minor problem of modifying the import statistics should, I think, be tackled before the major problem of production statistics. Get the import statistics right first, and then alter your production statistics so as to put them on a comparable basis. Unless this is done, it may be difficult to get the millowners of this country to agree to provide detailed information such as the Government of India have in mind.

In addition to the opinion of this Association, I would suggest your obtaining the views of the Ahmedabad Millowners' Association, the Upper India Chamber of Commerce (Cawnpore), the Bengal Chamber of Commerce, the Bombay Chamber of Commerce, the Baroda Millowners' Association, the Southern India Chamber of Commerce (Madras), the Delhi Factoryowners' Association, and the Indian Chamber of Commerce (Calcutta).

By the way, how do you propose to get accurate statistics of bleached goods ?

Copy of D.-O. letter R. S. R. No. 1759, dated the 14th February 1933, from the Collector of Customs, Bombay, to the Association.

Your D.-O. No. 45/32 of 1933, dated the 7th January 1933, in regard to the question of Production Statistics. My Supervisor was away on tour when it arrived and I sent the file to him as, among other places, he was visiting Ahmedabad and I thought that it would be as well for him to discuss the point with the Ahmedabad Millowners' Association. I gather from him that they evinced the same reluctance as you to take up the question of Production Statistics before tackling the problem of the Import Statistics.

2. In this connection, I think it would be as well if you saw the whole of the Central Board of Revenue's letter from which I quoted only an extract in my previous D.-O. I accordingly attach a copy of it. This letter gives the reasons why the Government of India consider it necessary to tackle the question of Production Statistics first, and I think you will agree that as the whole object of the revision of both statistics is to bring them into line with each other for the benefit of the mill industry in India, the form of statistics required by the mill industry should form the basis of both. If, however, you think that the method which Government have laid down to tackle the problem is not feasible I should be glad to have the considered views of your Association and I will put them before the Central Board of Revenue for the information of the Government of India.

Copy of letter No. C. 347-Cus. II/30, dated the 5th March 1932, from the Secretary, Central Board of Revenue, to the Collector of Customs, Bombay.

I am directed to refer to paragraph 87 of the Report of the Indian Tariff Board on the Cotton Textile Industry, 1927, in which that Board recommended *inter alia* "that the statistics of cloth production in Indian mills should be compiled in a form in which a comparison with the figures of imported cloth could be made more satisfactorily than is at present possible." During the course of their examination of this recommendation, it has been brought to the notice of the Government of India that the differences between the existing systems of classification in the import returns and in the returns of production in Indian mills (particularly in the headings relating to coloured goods) are so great that it is almost impossible to make an effective comparison between the two sets of figures ; that there is considerable ambiguity in many of the headings in both sets of returns which leads to inconsistency of classification in the Custom Houses and the mills ; and that most of the existing headings in the import trade returns are either lacking in sufficient details or suffer from over-elaboration. It has

therefore been suggested that the two systems should be revised with two objects in view, namely, the removal of ambiguities from individual headings and the correlation of the import and production systems of classification, and that the export, re-export and coasting trade returns should also be considerably improved and revised on the basis of the common classification adopted for the import and production returns. The Government of India have accordingly decided that a new classification should be drawn up on the following principles, namely,

(1) that the heads shown in the import trade returns and returns of production should correspond so as to permit of an easy and satisfactory comparison,

(2) that continuity with previous years' figures should be preserved, and

(3) that sub-heads should be eliminated or added as required by alterations which have taken place in the import trade.

2. The problem, however, requires for its investigation a variety of trade, statistical and official experience, qualifications which can hardly be found in a single officer, and the question of devising a suitable machinery for the work has therefore presented certain difficulties. Various proposals—including that for a conference of official appraisers, statisticians and expert representatives of the import trade and of the mills—have been considered but have had to be rejected on grounds of expense, which in the existing financial situation the Government of India are not prepared to incur. The Government of India have now decided that the work should be tackled by stages as stated below, the ground being made good at each stage before the next is begun. The scheme, which is not expected to involve any extra expenditure until the last stage, is as follows :—

(1) *First stage.*—Preparation of a skeleton scheme of classification for Indian mill production (spinning and weaving) ; the division into main heads and sub-heads being decided in consultation with representative producers, and the classification drawn so as to allow for expansion of the Indian industry into new lines which are at present covered only by imports ;

(2) *Second stage.*—Examination of the skeleton scheme in consultation with selected textile experts, which will lead to provisional conclusions on the classification of production ;

(3) *Third stage.*—Preparation of a skeleton scheme of classification for imports of which the main heads would correspond with those of the production classification scheme, the work being carried out by one of the Custom Houses in consultation with representative importers ;

(4) *Fourth stage.*—Examination of the import classification scheme in consultation with Collectors of Customs, and provisional conclusions on this stage ; and

(5) *Fifth stage.*—Combined local production and import classification scheme examined in detail either by circulation to representatives of various interests, or by a conference or by an officer on special duty.

The Government of India consider that a beginning should be made with the production returns (*a*) because, as the market concerned is India, classification should be based on the varieties produced in India and (*b*) because the classification of Indian production should be a smaller and easier problem than the classification of imports. In other words, the classification of imports must follow the classification of local production, not *vice versa*.

3. The Government of India have decided that the first stage should be carried out in the Bombay Custom House, and I am accordingly to request that the work in connection with this stage may be started forthwith and be carried out, under your supervision, by the Statistical Officer in charge of Indian production statistics who is attached to your office, the skeleton scheme being communicated to the Board as soon as it is ready.

Copy of letter No. 636/32, dated the 7th April 1933, from the Association to the Collector of Customs, Bombay.

I am to acknowledge your D.-O. letter No. 1759 of 14th February enclosing copy of a letter from the Central Board of Revenue setting out certain proposals made by the Government of India for the reclassification of the production and import statistics.

My Committee agree that the two sets of figures should be so correlated as to afford an effective comparison to be made of the imports of piecegoods into India and the production of Indian mills.

My Committee do not, however, agree with the course outlined by the Central Board of Revenue for the various stages of the investigation ; nor do the reasons given by the Government of India appear to them to justify taking up the classification of production statistics first. If, as you say, the whole object of the revision of both sets of statistics is to bring them into line with each other for the benefit of the mill industry in India, my Committee feel that it should be the import statistics which should be classified before proceeding with the classification of the production statistics. If the industry in India is to advance and expand, it is essential for it to know exactly the type and variety of goods coming into the country from abroad, and competing with its production. The absence of detailed information as to the lines which enter into competition with Indian mill-made goods has hitherto been an impediment in the way of Indian mills producing such goods in quantities which would replace the foreign article A knowledge of the goods made by their competitors would afford a valuable index to Indian manufacturers of what they are in a position to make in replacement of such goods. A reclassification of the production statistics at present would have exactly the opposite effect, and enable competitors abroad to know exactly what India is producing and would thus place them in a better position to compete with our industry. The Indian industry has, within recent years, considerably extended its volume of production, and it should in equity be given every facility to manufacture goods similar to those imported from abroad, with a view ultimately to make India entirely self-sufficient in the production of cotton goods.

My Committee would also like to say that they do not subscribe to the view taken by the Central Board of Revenue that a revision of the production returns would be a smaller and easier problem than the revision of import statistics. The increasing diversification of production and the very large number of new types and varieties of cloths that are being produced by Indian mills to-day would make the task of classifying production figures far more difficult than that of revising the import figures. The great increase in the production of bleached and coloured goods alone would necessitate a very careful division being made to provide a correct classification of the different varieties of cloth under these heads. Another difficulty which will have to be overcome before exhaustive monthly production statistics can be compiled is the wide diversity in the use of trade names for the same kind of cloth in different centres of the industry. It will be necessary to evolve some degree of uniformity of nomenclature before any comparable figures of production can be collected. Mr. Hardy refers to these difficulties in his Report on the Import Tariff on Cotton Piecegoods and emphasizes the necessity for a very early revision of the whole system of classification. The work of classifying the production returns, therefore, appears to require very careful investigation and presents greater difficulties than those anticipated in the case of import statistics.

Another consideration which my Committee would like to place before you, in this connection, is that there is no cotton manufacturing country of any importance in the world which undertakes even an annual census of production, whereas the present proposals will mean the collection of very detailed information of the country's production of cotton piecegoods every month.

I am, therefore, directed to suggest that the reclassification of the import statistics should be taken in hand before proceeding with the revision of the production returns.

My Committee are further of the opinion that, unless the reclassification of the import statistics is taken in hand first, it would be difficult to persuade Indian mills to furnish detailed figures of production on the lines of the classification which has been drawn up by the

Government of India. My Committee have consistently advocated that the classification of the import statistics should precede that of the production statistics, and made very detailed proposals in this connection to the Director-General of Commercial Intelligence and Statistics in July 1930. Their proposals were based on a scientific classification of the headings under which the import of cotton piecegoods are shown in the Seaborne Trade Returns. The Government of India do not, however, appear to have taken these proposals into consideration when making the proposals under reference.

My Committee desire me to say that they should not be understood as being opposed to the reclassification of the production and import statistics, and that, if the Government of India are determined to carry out the investigation suggested by the Central Board of Revenue, they would like to submit the enclosed amendments of the classification of the production statistics suggested in your letter of 22nd December.

In putting forward these proposals the idea has been merely to produce as comprehensive and as helpful a classification as possible, from the statistical point of view, and no consideration has been given to the practical difficulties involved, which as you are aware, will be very considerable.

CLASSIFICATION OF COTTON GOODS PRODUCED IN INDIAN MILLS.

As proposed by the Collector of Customs.	*Suggested Amendments.*
PART I—GREY (UNBLEACHED). (To be reported in lbs. and yards.)	
1. Chadars and Table Cloths.	
2. Dhutis, Saries and Scarves.	
3. Drills, Jeans, Twills and Duck.	
4. Jaconets, Jagannathi, Madapollams, Mulls, Mulmals and Cambrics.	
5. Printers.	
6. Longcloth, Shirtings and Leopard Cloth.	
7. Sheetings.	
8. T-cloth, Domestic and Salita.	
9. Tent Cloth and Dosuti.	
10. Canvas and Matting Weaves.	
11. Khadi, Dungri or Khaddar.	
12. Crepe Cloth.	
13. Leno and Mock Leno.	
14. Pagree Cloth.	
15. Fents.	
16. Unspecified Descriptions.	
PART II—WHITE (BLEACHED). (To be reported in lbs. and yards.)	
1. Chadars and Table Cloths.	
2. Dhutis, Saries and Scarves.	
3. Drills, Jeans, Twills and Duck.	
4. Jaconets, Madapollams, Mulls, Cambrics, Muslins, Lawns, Nainsook and Voiles.	
5. Longcloth and Shirtings.	
6. Dosuti.	
7. Canvas and Matting Weaves.	
8. Khadi, Dungri or Khaddar.	
9. Crepe Cloth.	
10. Leno and Mock Leno.	10. Leno, Mock Leno, *Gauze and net.*
11. Pagree Cloth.	
12. Dorias and Fancies.	12. Dorias and *Figured cloth without colour.*
13. Flannel and Flannelettes.	
14. Fents.	
15. Unspecified Descriptions.	
PART III—PIECE DYED GOODS. (To be reported in lbs. and yards.)	
1. Chadars and Table Cloths.	
2. Dhutis, Saries and Scarves.	
3. Drills, Jeans, Twills and Duck.	3. Drills, Jeans, Twills, Duck and *Sateens.*
4. Mulls, Muslins and Voiles.	
5. Longcloth and Shirtings.	
.....	*Add:* 5A. Domestics and Sheeting.
6. Dosuti.	
7. Canvas and Matting Weaves.	
8. Khadi, Dungri or Khaddar.	
9. Crepe Cloth.	
10. Leno and Mock Leno.	
11. Pagree Cloth.	
12. Dorias and Fancies.	
.....	*Add:* 12A. Repps and Tussores.

As proposed by the Collector of Customs.	*Suggested Amendments.*
13. Flannel and Flannelettes.	
14. Umbrella Cloth.	14. Umbrella Cloth and *Paramatta.*
15. Fents.	
16. Unspecified Descriptions.	
PART IV—WOVEN COLOURED GOODS. (To be reported in lbs. and yards.)	PART IV.—WOVEN COLOURED GOODS (*Unbleached*).
1. Chadars and Table Cloths.	
2. Dhutis, Saries and Scarves.	2. Dhutis, Saries and Scarves *with colour other than in Borders and Headings.*
3. Lungis and Sarongs.	
4. Striped Drills, Jeans, Twills and Duck.	
5. Bed Ticking.	
6. Susis, Striped and Check Shirtings and Zephyrs.	
7. Coatings and Trouserings.	
.....*Add :*	7A. Grandrille and Madras Cloth.
8. Striped and Check Khadi.	
9. Striped Voiles.	
10. Striped Dosuti.	
11. Canvas and Matting Weaves.	
12. Dorias and Fancies.	
13. Flannel and Flannelettes.	
14. Umbrella Cloth.	
15. Fents.	
16. Unspecified Descriptions.	
	Add : PART V.—WOVEN COLOURED GOODS (BLEACHED). (To be reported in lbs. and yards.)
	1. Saries and Scarves with coloured yarn other than in Borders and Headings.
	2. Lungis and Sarongs.
	3. Striped Drills, Jeans, Twills and Duck.
	4. Bed Ticking.
	5. Susis, Striped and Check Shirtings and Zephyrs.
	6. Checks.
	7. Striped Voiles.
	8. Dorias and Fancies.
	9. Fents.
	10. Unspecified Descriptions.
PART V—PRINTED GOODS. (To be reported in lbs. and yards.)	Re-number : PART VI.
1. Chadars and Table Cloths.	
2. Dhutis, Saries and Scarves.	
3. Drills.	
4. Jaconets, Madapollams, Mulls, Cambrics, Muslins, Lawns and Voiles.	
5. Longcloth and Shirtings.	
6. Khadi, Dungri or Khaddar.	
7. Printed Calico or Chintz.	
8. Printed Dorias and Fancies.	
.....*Add :*	8A. Cretonnes.
	8B. Flannels and Flannelettes.
9. Fents.	
10. Unspecified Descriptions.	
PART VI—GREY, BLEACHED, DYED, COLOURED AND PRINTED GOODS OTHER THAN PIECEGOODS. (To be reported in lbs. and dozens.)	Re-number : PART VII.
1. Towels (terry, huckaback, honeycomb and other sorts).	
2. Dusters, Napkins, Handkerchiefs and Rumals.	
3. Blankets.	
4. Shawls.	
5. Durries, Carpets and Sutranjis.	
PART VII—HOSIERY GOODS. (To be reported in lbs. and dozens.)	Re-number : PART VIII.
1. Socks and Stockings.	
2. Underwear.	
3. Caps.	
4. Unspecified Descriptions.	
PART VIII—MISCELLANEOUS COTTON GOODS. (To be reported in lbs. only.) (Lamp wick, tape, ribbons, listing, fringes, tubular banding, putty cloth, bandage cloth.)	Re-number : PART IX.
PART IX—COTTON GOODS MIXED WITH PURE SILK OR WOOL. (To be reported in lbs. only.)	Re-number : PART X—COTTON GOODS MIXED WITH WOOL.
	Add : PART XI—COTTON GOODS MIXED WITH ARTIFICIAL SILK.
	1. Sorts with artificial silk in warp.
	2. Sorts with artificial silk in weft.
	3. Sorts with artificial silk in both warp and weft.
	PART XII—COTTON GOODS MIXED WITH PURE SILK.
	1. Sorts with natural silk in warp.
	2. Sorts with natural silk in weft.
	3. Sorts with natural silk in both warp and weft.

APPENDIX 29.

COMPILATION OF STOCKS OF CLOTH HELD BY INDIAN MILLS.

Copy of letter No. 1973/162, *dated the* 12*th December* 1933, *from the Association to the Director-General of Commerical Intelligence and Statistics, Calcutta.*

The attention of my Committee has been drawn to the " Detailed Statement of the quantity and description of Woven Goods in Stock with Mills on the 1st April " published in Table 9 on pages 33-34 of the Monthly Statistics of Spinning and Weaving in Indian Mills for the month of May 1933. They understand that the statement in question is compiled from figures submitted by individual mills on a voluntary basis, and would greatly appreciate it if Government would undertake the compilation and publication of such statistics at more frequent intervals. At the outset, a quarterly census of stocks, for instance, at the end of March, June, September and December might, it is thought, be instituted. With greater experience, however, it may eventually be possible to reduce the intervals and make it monthly. In the opinion of my Committee, the utility of periodic inquiries of the nature suggested would be greatly enhanced if the information could be supplemented by an indication as to the spindle and loom activity during the period covered in each case.

This Association has for the last ten years been collecting such statistics at monthly intervals from mills in the City and Island of Bombay, and I enclose herewith for ready reference a consolidated statement* showing the stock position and spindle and loom activity from month to month in 1932, which will give you an indication as to the nature of the information which my Committee consider would be of greatest value.

In any event, my Committee would be glad if you would examine these proposals and let them know at an early date whether, and, if so, to what extent it would be possible for you to accede to their wishes.

APPENDIX 30.

AGREEMENT WITH LANCASHIRE.

Following the conferences between representatives of the Indian and British Cotton Textile Industries which opened in Bombay on 19th September 1933, an understanding has been reached to which the respective parties are the Millowners' Association, Bombay, and the British Textile Mission to India.

The parties wish to record their conviction that great benefit has been derived by all concerned from the full and frank exchange of views, the personal contacts which have been established and the greater understanding which both sides have secured of each other's position.

The parties are agreed that it would be in the best interests of the industries they represent to maintain and develop in the future the contacts which have been established, and it is hoped that it will become the practice for views to be exchanged whenever circumstances render it desirable.

The following headings of agreement have been adopted on the assumption that the cotton duty is not increased above the present level of half an anna per pound.

(1) It was agreed that the Indian Cotton Textile Industry is entitled, for its progressive development, to a reasonable measure of protection against the

* Not printed.

imports of United Kingdom yarns and piecegoods. It was also agreed that under present conditions, owing to lower costs and other factors operating in foreign countries, the industry required a higher level of protection against them than against the United Kingdom.

(2) As regards cotton piecegoods, it was agreed that if and when the revenue position of the country made it possible for the Government of India to remove the general surcharge on all imports imposed in October 1931, the Indian side would not make fresh proposals with regard to the duties applicable to the United Kingdom imports.

(3) In the matter of cotton yarns, the present duties are 6¼ per cent. *ad valorem* or 1-7/8 annas per pound. The Indian side has agreed that so far as imports from the United Kingdom are concerned, the duty may be 5 per cent. *ad valorem* with a minimum specific duty of 1½ annas per pound.

(4) So far as artificial silk piecegoods are concerned, the Indian side agreed that in the case of the United Kingdom, the duties may be as follows :—

30 per cent. *ad valorem* or 2½ annas per square yard for hundred per cent. artificial silk fabrics ; and

30 per cent. or 2 annas per square yard for mixture fabrics of cotton and artificial silk.

The present duties on these classes of goods are :—

50 per cent. *ad valorem* or 4 annas per square yard on hundred per cent artificial silk fabrics ; and

35 per cent. or 2 annas 3 pies per square yard for mixture fabrics of cotton and artificial silk.

(5) In so far as the Empire and other overseas markets for piecegoods and yarns are concerned, it is agreed that any advantages which might be arranged for British goods should be extended to Indian goods, and that India, in markets in which she has no independent quota, should participate in any quota which might be allocated to the United Kingdom. In respect of overseas markets in which Indian mills lack established connections, it is agreed that the Manchester Chamber of Commerce should use its good offices to bring about contacts between Indian manufacturers and British houses which are already established in those markets.

(6) In regard to raw cotton, the Indian side strongly emphasized the urgent necessity of further efforts being made in the United Kingdom to popularise and promote the use of the Indian raw material. They welcomed the undertaking that the British Textile Mission would be prepared to recommend effective action being taken and keep the Indian side regularly in touch with developments. It was further agreed that other avenues of co-operation in this field should be explored in the interests of the Indian cotton grower.

This understanding is limited in its duration to the period ending on 31st December 1935.

(Sd.) WILLIAM CLARE LEES,
Chairman, British Textile Mission.

(Sd.) H. P. MODY,
Chairman, Millowners' Association, Bombay.

Bombay, 28th October 1933.

APPENDIX 31.

DISCUSSIONS BETWEEN GOVERNMENTAL DELEGATIONS—JAPAN AND INDIA.

INDO-JAPANESE TRADE NEGOTIATIONS.

Record of proceedings of a Meeting between the Japanese and Indian Representatives on the 5th January 1934, at the Government of India Secretariat, New Delhi, India.

For Japan.	*For India.*
His Excellency Mr. Setsuzo Sawada, His Imperial Majesty's Envoy Extraordinary and Minister Plenipotentiary.	The Hon'ble Sir Joseph Bhore, Member of the Executive Council, Railways and Commerce.
Mr. Susumu Terao, Director of the Bureau of Foreign Trade, Department of Commerce and Industry.	The Hon'ble Sir Frank Noyce, Member of the Executive Council, Industries and Labour.
Mr. Tetsuichiro Miyake, Consul General.	

His Excellency Mr. Sawada spoke as follows :—

" I am happy to state that agreement of views has been reached between the Japanese and Indian Delegations on all important problems relative to the commercial relations between Japan and India, including : (1) the most-favoured-nation treatment to be accorded reciprocally to the goods of the two countries : (2) the negotiations to be held concerning the modification of customs duties that may adversely affect the trade interests of the two countries : (3) the measures to be taken to correct the effects of the exchange fluctuations : (4) the duties applicable to Japanese cotton piecegoods imported into India : (5) the quota to be applicable to such Japanese goods : (6) the enforcement of the present agreements.

I take liberty to state my understanding of the agreements of views arrived at between the two Delegations on these problems, which I trust will be concurred in by the Indian Delegation.

(1) MOST-FAVOURED-NATION TREATMENT.

In respect of customs duties, Japan and India shall reciprocally accord the most-favoured-nation treatment to any article, the produce or manufacture of the other country.

(2) NEGOTIATIONS TO BE HELD CONCERNING THE MODIFICATION OF CUSTOMS TARIFF.

Subject to the reservation by both countries of the right to make such changes in their customs tariffs as may be necessary for the protection of their own interests, Japan and India agree that, should any modification of the customs tariff by either country result in the trade interests of the other being adversely affected in any appreciable measure, they shall, upon the request of the country so affected, enter into negotiations with the object of reconciling, as far as possible, the trade interests of the two countries.

(3) MEASURES TO CORRECT THE EFFECTS OF EXCHANGE FLUCTUATION.

Notwithstanding all other agreements that have been entered into, the Government of India shall have the right of imposing or varying from time to time special rates of customs duty on articles, the produce or manufacture of Japan, other or higher than those levied on similar articles, the produce or manufacture of any other country, at such rates as the Government of India may consider to be necessary to correct the effects of any variation of the exchange value of the yen relative to the rupee subsequent to the 31st December 1933.

In imposing or varying, or on being requested by the Government of Japan to vary, such special rates of customs duty, the Government of India undertake to give full consideration to relevant factors which tend to raise export prices of Japanese goods, such as the purchase by Japan of raw materials in markets outside Japan and the adjustment of internal Japanese prices, and to limit such rates to what is necessary to correct the effects of the depreciation of the exchange value of the yen relative to the rupee on the duty-paid value of Japanese goods imported into India. The Government of India further undertake that no change in any such rate shall be made until it has been in force for at least five weeks.

Reciprocally, the Government of Japan shall have the right of imposing or varying special rates of customs duties similar to those to which reference has just been made, on articles, the produce or manufacture of India, under similar circumstances and subject to similar conditions, provided that such right should not accrue to the Government of Japan unless the exchange value of the rupee relative to the yen shall be depreciated below the value of ·732 yen.

(4) CUSTOMS DUTIES ON JAPANESE COTTON PIECEGOODS IMPORTED INTO INDIA.

Without prejudice to the agreements concerning the most-favoured-nation treatment and the measures to correct the effects of exchange fluctuation, customs duties to be imposed by the Government of India on Japanese cotton piecegoods should not exceed the following rates :—

Duty on plain greys	50 per cent. *ad valorem* or 5¼ per pound.
Duty on others	50 per cent. *ad valorem*.

It is understood that the Government of India shall not impose on Japanese cotton piecegoods other than plain greys a specific duty exceeding 5¼ annas per pound, subject to the agreement concerning the most-favoured-nation treatment.

(5) IMPORTATION OF JAPANESE COTTON PIECEGOODS INTO INDIA.

(*a*) *Calculation of the quota of Japanese Cotton Piecegoods.*—The quantity of Japanese Cotton Piecegoods to be exported to India in the period of one year beginning the 1st April shall be limited within a quota which shall be fixed in accordance with the quantity of Indian raw cotton exported to Japan in the period of one year beginning the 1st January of the same year.

It is to be noted that the period of one year for the purpose of fixing the quota of Japanese cotton piecegoods (or Piecegoods Year) shall be from the 1st April to the 31st March of the following year, while the period of one year for the purpose of calculating the quantity of Indian raw cotton exported to Japan (or Cotton Year) shall be from the 1st January to the 31st December.

(*b*) *The Basic Quota and the Modification of the Basic Quota.*—(i) The basic quota of Japanese cotton piecegoods to be exported to India in a Piecegoods Year shall be three hundred and twenty-five million (325,000,000) yards and it shall be linked with one million (1,000,000) bales of Indian raw cotton exported to Japan in the corresponding Cotton Year.

(ii) In case the export of Indian raw cotton to Japan in any Cotton Year should fall below one million (1,000,000) bales the quota of Japanese cotton piecegoods for the corresponding Piecegoods Year shall be determined by reducing the above basic quota at the rate of two million (2,000,000) yards for every ten thousand (10,000) bales of deficit.

(iii) In case, however, such export in any Cotton Year should exceed one million (1,000,000) bales, the quota of Japanese cotton piecegoods for the corresponding Piecegoods Year shall be determined by increasing the above basic quota at the rate of one million and five hundred thousand (1,500,000) yards for every additional ten thousand (10,000) bales, provided that the quota should in no case exceed four hundred million (400,000,000) yards.

(iv) In case the export of Indian raw cotton to Japan in any Cotton Year should exceed one million and five hundred thousand (1,500,000) bales, the quantity thus exported in excess of one million and five hundred thousand (1,500,000) bales shall be, for the purpose of determining the relevant quota of Japanese cotton piecegoods, added to the quantity of raw cotton exported to Japan in the following Cotton Year.

(v) In respect of both cotton piecegoods and raw cotton, re-exported quantity shall be deducted from the imported quantity.

(c) *Two Half-yearly Instalments of the Quota.*—(i) A Piecegoods Year shall be divided into two half-yearly periods, the first half-yearly period running from the 1st April to the 30th September and the second half-yearly period from the 1st October to the 31st March of the following year.

(ii) The quota for the first half-yearly period shall be two hundred million (200,000,000) yards.

(iii) The quota for the second half-yearly period shall be provisionally fixed at the quantity which will be derived by deducting two hundred million (200,000,000) yards from the yearly quota calculated on the basis of the estimated export of Indian raw cotton to Japan in the corresponding Cotton Year. The adjustment of the export of Japanese cotton piecegoods to India shall be made by the end of the said period on the basis of the exact quantity of Indian raw cotton exported to Japan in the corresponding Cotton Year, subject to the rules of the allowances between periods.

(iv) A transfer from the quota of the first half-yearly period to the quota of the second half-yearly period shall be permitted up to a maximum of twenty million (20,000,000) yards.

(d) *Classification of the Quota into Categories.*—The quota of cotton piecegoods shall be classified into the following categories in conformity with the following percentages :—

Plain greys	Forty-five per cent. (45 per cent.)
Bordered greys	Thirteen per cent. (13 per cent.)
Bleached	Eight per cent. (8 per cent.)
Coloured and others	Thirty-four per cent. (34 per cent.)

The percentage allotted to each of the above categories may be modified subject to the following conditions :—

(i) The increase in the category either of bordered greys or bleached shall not exceed twenty per cent. (20 per cent.) of the quantity allotted to that category, and the increase in any other category shall not exceed ten per cent. (10 per cent.) of the quantity allotted to that category ;

(ii) The quantity transferable from the category either of bordered greys or bleached shall not exceed twenty per cent. (20 per cent.) of the quantity allotted to that category, and the quantity transferable from any other category shall not exceed ten cent. (10 per cent.) of the quantity allotted to that category ; and

(iii) The total quota of the cotton piecegoods for any Piecegoods Year shall not be increased by the above modification of the quantity allotted to each category.

(e) *The Quota for the period intervening between the enforcement of the arrangement and the commencement of the first Piecegoods Year.*—(i) The quota of cotton piecegoods for the period between the date on which the present Indian customs duty on cotton piecegoods will be reduced to 50 per cent. and the 1st April on which the first Piecegoods Year begins to run shall be the proportionate fraction of the quantity that would have been allotted to the whole Piecegoods Year from the 1st April 1933 to the 31st March 1934, on the basis of the quantity of Indian raw cotton imported into Japan in the Cotton Year of 1933 (from the 1st January to the 31st December).

(ii) The quota for this period and the first half-yearly instalment of the first Piecegoods Year quota shall be consolidated into one for the period of approximately nine months ending at the end of September 1934.

(6) ENFORCEMENT OF THE NEW AGREEMENTS.

(*a*) *Separation of Burma.*—It has been agreed upon that the terms of the new Treaty shall remain in force throughout its full term whether or not Burma is separated.

(*b*) *Duration of the new Treaty.*—It has been understood that the new Treaty shall be signed as soon as possible at London by the respective representatives of the Japanese Government and the British Government. The Treaty shall come into effect immediately after the exchange of ratifications and shall remain in force until the 31st March 1937.

I have above stated the substance of the agreement of views that has been arrived at between the two Delegations in the course of the negotiations since September last, and I trust that the Indian Delegation are ready to concur that this agreement of views has been reached."

The Hon'ble Sir Joseph Bhore replied as follows :—

"I have great pleasure in informing Your Excellency and Your Excellency's colleagues that the Indian Delegates find themselves in full agreement with the substance of the statement which has just been made by Your Excellency. I would, however, offer the following remark not by way of modification of anything which Your Excellency has said, but in order to secure the elucidation of a point which might otherwise be ambiguous and in order to remove an apparent inconsistency, I refer to the provision that the allotment for the first part of the Cotton Piecegoods Year shall be 200 million yards. In the event of the purchase of raw cotton by Japan being less than the quantity which would justify a total yearly quota of this amount, I assume that Your Excellency agrees that the necessary adjustment should be made from the next year's quota."

His Excellency Mr. Sawada then stated as follows :—

"I am happy that my statement has been concurred in by the Hon'ble Sir Joseph Bhore. I wish therefore to propose that the two Delegations proceed immediately to the actual drafting of the new agreement to be formulated upon the basis of agreement of views that has been reached. I trust that the Indian Delegation are ready to accede to the proposition."

The Hon'ble Sir Joseph Bhore replied as follows :—

"The Indian Delegation agree to the suggestion put forward by Your Excellency. The Agreement to be drafted will of course further include conclusions on minor subsidiary details which still remain to be filled in."

His Excellency Mr. Sawada stated as follows :—

"According to information just received from my Government, the Cotton Spinners' Association of Japan, at the Committee meeting held at Osaka on the 4th January, decided to withdraw on the 8th Janauary 1934, the resolution concerning the suspension of the purchase of Indian raw cotton."

The Hon'ble Sir Joseph Bhore replied as follows :—

"In view of the withdrawal of the resolution referred to by Your Excellency and in view of the agreement of views between the two Delegations referred to above, the Government of India will reduce the customs duties on Japanese cotton piecegoods imported into India to the rates which have been agreed upon between the two Delegations

from the 8th of January, the date from which the resolution of the Cotton Spinners' Association of Japan concerning the suspension of the purchase of Indian raw cotton is withdrawn, and will accord most-favoured-nation treatment in respect of customs duties on Japanese cotton piecegoods imported into India. From the same date such conditions as have been agreed upon between the two Delegations will be applied to imports of Japanese piecegoods into India."

Record of proceedings of a Supplementary Meeting of the Delegations held on the 5th January 1934.

His Excellency Mr. Sawada stated as follows :—

"Specific duties newly imposed by the Government of India became effective on the 23rd December last. In view of the fact that these duties have become applicable to large part of Japanese miscellaneous goods exported to India, the Departments concerned of the Japanese Government have been examining the effects which the imposition of such duties may have on the Indo-Japanese trade relations.

The results of their examination so far obtained have revealed that the increase in duties has been so heavy in general as to deal a serious blow to the export of miscellaneous goods from Japan to India : and it is deemed inevitable that Japan's export trade to India will signally decline in the future. In respect of certain goods, notably cotton hosiery, earthenwares and potteries, enamelled ironwares and pencils, the new duties are regarded as being prohibitive. Japanese manufacturers and exporters are seriously concerned as to the effect of these duties upon their respective trade with India and they have appealed to the Japanese Government as well as the Japanese Delegation here to take steps with the Government of India with a view to mitigating such effects. We have been informed that in a large number of cases, importers in India have been compelled to cancel the contracts for the purchase of Japanese goods made previous to the imposition of these duties. In cotton hosiery alone, the quantity thus cancelled is estimated to have amounted to 1·5 million dozens.

It is feared that these unfortunate circumstances will seriously dislocate the trade relations between Japan and India. It is particularly regrettable that such apprehension should have been caused to arise at the moment when agreement has been reached between the two Delegations on all outstanding problems relative to Indo-Japanese trade. In view of the importance which the Japanese Government have always attached to the export of miscellaneous goods from Japan to India, they may make representation to the Government of India on the basis of the examination now being made concerning the effect of these specific duites on the Japanese goods. The Japanese Delegation trust that the Government of India are ready to give an assurance to the effect that they will give a most careful and close consideration to any official representation on the subject with a view to the present situation being ameliorated."

The Hon'ble Sir Joseph Bhore replied as follows :—

"The Government of India have no intention of prohibiting the importation of any Japanese goods. In the interests of the consumer, they do not wish to place any unnecessary obstacles in the way of imports which do not compete directly or indirectly with the products of the country. They are fully aware that prohibitive duties will eventually result in the decline of the customs revenue, and that the total elimination of foreign competition is not always conducive to the efficient development of home industries. In imposing the new specific duties upon miscellaneous goods, the Government of India desired to restore fair competitive conditions and have limited the duties to such rates as are deemed necessary for the protection of Indian industries. These rates have been fixed after exhaustive examination and mature deliberation on the part of the Government of India who have endeavoured, by means of these duties merely to afford adequate protection to home industries and have not been influenced by any

hostility towards Japanese trade. If, however, the Japanese Government desire to make any representation in regard to these specific duties with the object of showing that the measures taken by the Government of India have been unnecessary or based on misunderstanding, the Government of India will be ready to give due consideration to any such representations."

Copy of Government of India (Department of Commerce) Notification, Tariffs, dated the 8th January 1934.

No. 341-*T.* (33)/34.—In exercise of the powers conferred by sub-section (5) of section 3 of the Indian Tariff Act, 1894 (VIII of 1894), and in supersession of the Notification of the Government of India in the Department of Commerce, No. 341-T.(8)/33, dated the 7th June 1933, the Governor-General in Council is pleased to reduce the duty chargeable under Part VII of the Second Schedule to the said Act on the articles specified in the annexed table to the extent set forth therein.

TABLE.

Articles.	Present rate of duty.	Revised rate of duty.
158. Cotton Piecegoods—		
(*a*) Plain grey, that is, not bleached or dyed in the piece, if imported in pieces (other than fents of not more than nine yards in length) which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings—		
(ii) not of British manufacture ..	75 per cent. *ad valorem* or 6¾ annas per pound, whichever is higher.	50 per cent. *ad valorem* or 5¼ annas per pound, whichever is higher.
(*b*) Others including cotton fents not otherwise specified—		
(ii) not of British manufacture ..	75 per cent. *ad valorem*.	50 per cent. *ad valorem*.

APPENDIX 32.

TARIFF VALUATIONS UNDER THE INDIAN TARIFF ACT.

INDIAN CUSTOMS TARIFF

(Issued as a Supplement to the "Indian Trade Journal.")

Reprint of Schedules II and III appended to the Indian Tariff Act, VIII of 1894 (as in operation on 1st May, 1934), showing the rates of Customs duties, including those imposed under the Wheat (Import Duty) Act, XV of 1931, and the additional duties imposed under the Salt (Additional Import Duty) Act, XIV of 1931, the Indian Finance Act, 1931, and the Indian Finance (Supplementary and Extending) Act, 1931, leived on goods imported into, and exported from, British India, together with the tariff values fixed for certain articles under Government of India, Commerce Department Notification No. 73-T. (9)/33, dated the 16th December, 1933, as amended by Notification No. 73-T. (15), dated the 21st April 1934, and No. 73-T. (17), dated the 2nd June, 1934, for the purpose of assessment of Customs duties during the twelve months January to December, 1934.

Note 1.—In the expression "*ad valorem*" used in these Schedules the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

Note 3.—In this publication, the expression "standard rate of duty" means, in the case of articles included in Parts VIII and IX of the Statutory Tariff, the standard rate of duty as opposed to the preferential rate, and, in the case of other articles, the ordinary rate of duty including surcharges, if any.

SCHEDULE II—IMPORT TARIFF.

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		I.—Food, Drink and Tobacco.					
		FISH.					
1	27	FISH, SALTED, wet	Indian maund of 82 2/7 lbs. avoirdupois weight.	..	Such rate or rates of duty not exceeding one rupee as the Governor General in Council may, by notification in the *Gazette of India*, from time to time prescribe,* plus 6¼ per cent. *ad valorem*.	....	....
		Tariff values—					
		(*i*) Soormai	Indian maund	6 11 0			
		(*ii*) All other sorts	Indian maund	5 0 0			
1A	214	FISH, SALTED, dry	cwt.	....	Rs. 3-8.	....	Re. 1-8.
1B	161	FISH, UNSALTED, dry	....	*Ad valorem*	30 per cent.	....	20 per cent.
		Tariff value—					
		Bomlas	cwt.	7 12 9			
2	65	FISH, not otherwise specified	....	*Ad valorem*	25 per cent.	....	....
3	66	FISHMAWS, including singally and sozille, and sharkfins.	....	*Ad valorem*	25 per cent.	....	....
		Tariff values—					
		Sharkfins, loose or in bundles from Arabian and Persian Gulf ports.	cwt.	4 0 0			
		Sharkfins, loose or in bundles from China and the Straits.	lb.	2 0 0			
		FRUITS AND VEGETABLES.					
3A	27A	CURRANTS	cwt.	....	Re. 1-4.	....	....
4	162	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved, not otherwise specified, including vanilla beans.†	....	*Ad valorem*	30 per cent.	....	20 per cent.

* The rate on the 1st May, 1934, and until further notice is annas 9¼.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, as amended by Notification No. 53, dated the 20th August 1932, raw cashew-nuts are exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of— The United Kingdom.	Preferential rate of duty if the article is the produce or manufacture of— A British Colony.
		I.—Food, Drink and Tobacco. —*contd.*		Rs. a. p.			
		FRUITS AND VEGETABLES—*contd.*					
		Tariff values—					
		Almonds without shell	cwt.	50 4 0			
		Almonds, kagazi, Persian, in the shell..	,,	48 9 0			
		Almonds in the shell Persian	,,	9 13 0			
		Cashew or cajoo kernels, not skinned ..	,,	24 6 0			
		Coconuts, Straits, Dutch East Indies and Siam—					
		Husked	thousand	55 0 0			
		Unhusked	,,	73 0 0			
		Coconuts, Maldives	,,	21 0 0			
		Coconuts, other	,,	32 0 0			
		Dates, dry, in bags—					
		Basra (Iraq) dates	cwt.	8 0 0			
		All other sorts	,,	4 12 0			
		Dates, wet, in bags, baskets and bundles.	,,	3 8 0			
		Dates, wet, packed in other receptacles	,,	8 0 0			
		Figs, dried, Persian	,,	6 4 0			
		Figs, dried, European	,,	11 8 0			
		Garlic	,,	7 8 0			
		Pistachio nuts	,,	40 0 0			
		Potatoes	,,	5 4 0			
		Raisins, red, Persian Gulf	,,	6 8 0			
		GRAIN, PULSE AND FLOUR.					
5	68	FLOUR except sago flour	....	....	Wheat flour—Rs. 2-8 per cwt., all others—25 per cent. *ad valorem*.	....	....
		Tariff value—					
		Cassava or Tapioca flour	cwt.	5 8 0			
6	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (see Serial Nos. 5 and 7).*	....	....	Wheat—Rs. 2 per cwt., all others—free.	....	....
7	1B	SAGO FLOUR	....	....	Free.	....	....
		LIQUORS.					
8	215	ALE AND BEER	In barrels or other containers containing 27 oz. or more, per Imperial gallon.	....	Re. 1-2.	Fourteen annas.	....
			In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	....	Three annas.	Two annas and four pies.	....
			In bottles containing less than 13½ oz. but not less than 10 oz., per bottle.	....	One anna and six pies.	One anna and two pies.	....
			In bottles containing less than 6½ oz. but not less than 5oz. per bottle.	....	Nine pies.	Seven pies.	....
			In other containers, per Imperial gallon.	....	Re. 1 8.	Re. 1-2-8.	....
9	28	PORTER, cider and other fermented liquors except ale and beer.	In barrels or other containers containing 27 oz. or more, per Imperial gallon.	....	Fifteen annas.	....	....
			In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	....	Two annas and six pies.	....	....

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, as amended subsequently, wheat imported by or on behalf of any person who is engaged in milling flour for export is exempt from payment of import duty, provided that such person, before clearance of the wheat for consumption or from bond, as the case may be, has produced documentary evidence to the satisfaction of the Customs Collector that he has entered into a contract to sell a quantity of wheat flour representing 87 per cent. of the quantity of wheat imported in respect of which exemption is claimed and that the said wheat flour is to be shipped to a destination outside India before a date specified in the contract.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		I.—Food, Drink and Tobacco —*contd.*					
		LIQUORS—*contd.*					
			In bottles containing less than 13½ oz. but not less than 10 oz., per bottle.	....	One anna and three pies.	....	....
			In bottles containing less than 6½ oz. but not less than 5 oz., per bottle.	....	Seven and half pies.	....	....
			In other containers, per Imperial gallon.	....	Re. 1-4	....	....
10	29	DENATURED SPIRIT	....	*Ad valorem*	9¼ per cent ..	....	....
		Tariff value— Spirit from Java denatured before clearance.	Imperial gallon.	1 0 0			
11	30	SPIRITS (other than denatured spirit)—					
		(1) Brandy, gin, whisky, and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.	Imperial gallon of the strength of London proof.	....	Rs. 37-8	....	....
		(2) Liqueurs, cordials, mixtures and other preparations containing spirit not otherwise specified—					
		(*i*) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	....	Rs. 50	....	....
		(*ii*) not so entered	Imperial gallon of the strength of London proof.	....	Rs. 37-8	....	....
		Provided that—					
		(*a*) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were included in Part V of the Statutory Schedule (i.e., 25 per cent. *ad valorem*).					
		(*b*) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.					
12	216	SPIRITS—					
		(1) Bitters—					
		(*i*) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	....	Rs. 50	....	Rs. 45.
		(*ii*) not so entered	Imperial gallon of the strength of London proof.	....	Rs. 37-8	....	Rs. 33-12.
		(2) Drugs and medicines containing spirit—					
		(*i*) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	....	Rs. 40	Rs. 36 ..	Rs. 36.
		(*ii*) not so entered	Imperial gallon of the strength of London proof.	....	Rs. 29	Rs. 26 ..	Rs. 26.
		(3) Perfumed spirits	Imperial gallon.	....	Rs. 60	Rs. 52-8 ..	....
		(4) Rum	Imperial gallon of the strength of London proof.	....	Rs. 37-8	....	Rs. 33-12.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		I.—Food, Drink and Tobacco —*contd.*					
		LIQUORS—*contd.*					
		Provided that—					
		(*a*) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 20 per cent. *ad valorem*, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 30 per cent. *ad valorem* ;					
		(*b*) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.					
13	31	WINES, not containing more than 42 per cent. of proof spirit—					
		(1) Champagne and other sparkling wines..	Imperial gallon.	....	Rs. 13-2	....	....
		(2) Other sorts	Imperial gallon.	....	Rs. 7-8	....	....
		PROVISIONS AND OILMAN'S STORES.					
14A	163	COCOA AND CHOCOLATE other than confectionery.	....	*Ad valorem*	30 per cent ..	20 per cent ..	....
14B	164	COFFEE, canned or bottled	....	*Ad valorem*	30 per cent ..	20 per cent ..	20 per cent.
14C	165	FISH, canned	....	*Ad valorem*	30 per cent ..	20 per cent. ..	20 per cent.
14D	166	FRUIT JUICES	....	*Ad valorem*	30 per cent ..	20 per cent ..	20 per cent.
14E	167	FRUITS AND VEGETABLES, canned or bottled.	....	*Ad valorem*	30 per cent ..	20 per cent ..	20 per cent.
		Tariff value—					
		China canned fruit	case of 4 doz.	7 12 0			
14F	168	MILK, condensed or preserved, including milk cream.	....	*Ad valorem*	30 per cent ..	20 per cent ..	....
14G	169	SAGO (excluding sago flour) and Tapioca ..	....	*Ad valorem*	30 per cent ..	....	20 per cent.
		Tariff value—					
		Cassava, Tapioca or Sago	cwt.	7 0 0			
14H	170	CANNED OR BOTTLED PROVISIONS, not otherwise specified.	....	*Ad valorem*	30 per cent ..	20 per cent ..	....
		N.B.—For tariff values under this item *see* those marked with an asterisk (*) under Serial No. 141 below.					
141	69	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts not otherwise specified ; including also the following articles, if canned or bottled, namely, bacon, ham, biscuits, cakes, butter, vegetable product, cheese, farinaceous and patent foods, ghee, isinglass, jams and jellies, lard, pickles, chutnies, sauces and condiments.	....	*Ad valorem*	25 per cent ..	....	....
		Tariff values—					
		Butter	lb.	0 14 0			
		*China preserves in syrup	box of six large or twelve small jars.	4 14 0			
		*China preserves, dry, candied ..	lb.	0 3 6			
		Cocum	cwt.	6 10 0			
		Ghee	,,	45 0 0			
		Vegetable product (excluding hardened coconut oil).	lb.	0 4 9			
		Vermicelli, flour, from China and the Far East.	cwt.	17 0 0			
		Vermicelli, peas, from China and the Far East.	,,	21 0 0			
		Vermicelli, rice, from China and the Far East.	,,	17 0 0			
		*Yeast, from China and the Far East ..	,,	17 0 0			
		N.B.—The tariff values given in this item apply also to imports assessed to duty as canned or bottled provisions under Serial No. 14H above.					
15	48	VINEGAR, in casks	....	*Ad valorem*	2½ per cent ..	....	....

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of —	
						The United Kingdom.	A British Colony.
		I.—Food, Drink and Tobacco —*contd.*		Rs. a. p.			
		SPICES.					
16	217	THE FOLLOWING UNGROUND SPICES, namely :—					
		Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	....	*Ad valorem*	45 per cent. ..	....	37½ per cent.
		Tariff values—					
		Cardamom seed	cwt.	52 0 0			
		Cassia lignea	,,	9 12 0			
		Cloves	,,	40 0 0			
		Cloves, exhausted	,,	11 0 0			
		Cloves, stems and heads	,,	6 0 0			
		Cloves in seeds, nariavang	,,	20 0 0			
		Nutmegs	lb.	0 4 6			
		Nutmegs in shell	,,	0 3 0			
		Pepper, black	cwt.	30 0 0			
		Pepper, long	,,	22 8 0			
		Pepper, white	,,	40 12 0			
16A	218	THE FOLLOWING UNGROUND SPICES, namely :—					
		Chillies, ginger and mace	....	*Ad valorem*	30 per cent. ..	....	22½ per cent.
		Tariff values—					
		Ginger, dry, unground	cwt.	15 0 0			
		Mace, unground	lb.	0 14 0			
16B	124A	THE FOLLOWING SPICES, when not unground, namely :—					
		Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	....	*Ad valorem*	37½ per cent. ..	....	....
		SUGAR.					
17	213	CONFECTIONERY	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
18	157	SUGAR excluding confectionery*	cwt.	....	Rs. 9-1	....	....
		TEA.					
19	219	TEA	lb.	....	Five annas ..	....	Three annas.
		OTHER FOOD AND DRINK.					
20	220	COFFEE, not otherwise specified	....	*Ad valorem*	25 per cent. *plus* one anna per pound.	....	25 per cent.
20A	33	FISH OIL AND WHALE OIL, hardened or hydrogenated.	cwt.	....	Rs. 10	....	....
21	1	HOPS	....	....	Free	....	....
22	34	MOLASSES	....	*Ad valorem*	31½ per cent. ..	....	....
		Tariff values—					
		Molasses—					
		(*i*) imported in bulk by tank steamer	cwt.	1 2 0			
		(*ii*) otherwise imported	,,	1 10 0			
23	34A	SACCHARINE (except in tablets) and such other substances as the Governor General in Council may, by notification in the *Gazette of India*, declare to be of a like nature or use to saccharine.	lb.	....	Rs. 6-4	....	....
23A	34B	SACCHARINE TABLETS	....	*Ad valorem*	18¾ per cent. or Rs. 6-4 per pound of saccharine contents, whichever is higher.	....	....
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of 82 2/7 lbs avoirdupois weight.	....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place,† *plus* 2½ annas per maund if manufactured outside India.	....	....
25	2	SALT IMPORTED INTO BRITISH INDIA AND ISSUED, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.	....	....	Free	....	....

* The rate of excise duty on the 1st May, 1934, and until further notice, on sugar produced in any factory in British India and either issued out of, or used within, such factory is (*i*) 10 annas per cwt. on *Khandsari* sugar and (*ii*) Re. 1-5 per cwt. on all other sugar except palmyra sugar.

† The rate of excise duty on the 1st May, 1934, and until further notice is Re. 1-9-0.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		I.—Food, Drink and Tobacco.—*concld.*					
		OTHER FOOD AND DRINK—*contd.*					
		(For the general duty on salt, *see* Serial No. 24.)					
25A	35A	SUGAR-CANDY	cwt.	....	Rs. 10-8	....	....
26	73	ALL OTHER SORTS OF FOOD AND DRINK, not otherwise specified.	....	*Ad valorem*	25 per cent. ..	....	....
		TOBACCO.					
27	37	CIGARS	....	*Ad valorem*	112½ per cent. ..	....	....
28	37A	CIGARETTES	....	*Ad valorem*	25 per cent. and in addition either Rs. 8-2 per thousand or Rs. 3-4 per lb., whichever is higher.	....	....
29	221	TOBACCO, unmanufactured	lb.	....	Rs. 3-4	....	Rs. 2-12.
30	38	ALL OTHER SORTS OF TOBACCO, manufactured.	lb.	....	Rs. 3-12	....	....
		II.—Raw Materials and Produce and Articles Mainly Unmanufactured.					
		COAL, COKE AND PATENT FUEL.					
31	39	COAL, COKE AND PATENT FUEL	ton.	....	Ten annas.. ..	....	....
		DYES AND COLOURS.					
31A	2A	BARKS for tanning	....	....	Free	....	....
		GUMS, RESINS AND LAC.					
32	10B	STICK OR SEED LAC	....	....	Free	....	....
33	171	GUMS, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu) and rosin.	....	*Ad valorem*	30 per cent. ..	....	20 per cent.
		Tariff values—					
		Dammer batu, unrefined	cwt.	5 8 0			
		Gum Arabic, other than ground ..	,,	21 0 0			
		Gum Benjamin, ras	,,	22 0 0			
		Gum Benjamin, cowrie	,,	51 0 0			
		Gum Dammer (or Copal)	,,	23 2 0			
		Rosin	,,	8 8 0			
33A	74	GUMS, RESINS AND LAC, all sorts not otherwise specified.	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Gum Ammonia	cwt.	28 0 0			
		Gum Bysabol (coarse myrrh)	,,	19 4 0			
		Gum olibanum or frankincense	,,	10 12 0			
		Gum Persian (false)	,,	10 5 0			
		Myrrh	,,	19 12 0			
		HIDES AND SKINS, RAW.					
34	3	HIDES AND SKINS, raw or salted	....	....	Free	....	....
		METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.					
35	58	IRON OR STEEL, old	....	*Ad valorem*	15¾ per cent. ..	....	....
		Tariff value—					
		Iron or Steel, old..	cwt.	1 4 0			
36	4	METALLIC ORES, all sorts except ochres and other pigment ores.	....	....	Free	....	
		OILS.					
37A	172	THE FOLLOWING NATURAL ESSENTIAL OILS, namely, citronella, cinnamon, and cinnamon leaf.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	20 per cent
		Tariff value—					
		Citronella oil, natural, from Ceylon, Straits, China, Japan and the Far East.	lb.	1 5 0			
37B	173	NATURAL ESSENTIAL OILS, all sorts not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		Tariff value—					
		Cassia oil, natural, from Ceylon, Straits, China, Japan and the Far East.	lb.	0 14 6			
37C	174	ESSENTIAL OILS, synthetic	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
37D	175	FISH OIL including whale oil not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		II.—Raw Materials and Produce and Articles Mainly Unmanufactured—*contd.*					
		OILS—*contd.*					
38A	40	KEROSENE*; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	....	Three annas and nine pies.	....	....
38B	40A	MOTOR SPIRIT†	Imperial gallon.	....	Ten annas.. ..	....	....
38BB	40B	MINERAL OIL not included in Serial No. 38A or Serial No. 38B, which is suitable for use as an illuminant in wick lamps.	Imperial gallon.	....	Three annas and nine pies.	....	....
38C	41	MINERAL OIL—					
		(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton	....	Rs. 15-10	....	....
		(2) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	....	*Ad valorem*	12½ per cent. ..	....	....
		Tariff value—					
		Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported in bulk.	ton	40 0 0			
38D	222	LUBRICATING OIL, that is, oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of the Fahrenheit thermometer by Abel's close test.	Imperial gallon.	....	Two annas and six pies.	Six pies ..	....
39A	223	THE FOLLOWING VEGETABLE NON-ESSENTIAL OILS, namely, coconut, groundnut, and linseed.‡	....	*Ad valorem*	35 per cent. ..	....	25 per cent.
		Tariff values—					
		Coconut oil	cwt.	12 8 0			
		Linseed oil, raw or boiled	Imperial gallon.	2 2 0			
39B	224	VEGETABLE NON-ESSENTIAL OILS not otherwise specified.	....	*Ad valorem*	35 per cent. ..	25 per cent. ..	25 per cent.
40	75	ALL SORTS OF ANIMAL AND MINERAL OILS not otherwise specified, and the following Natural Essential Oils, namely, almond, bergamot, gajupatti, camphor, cloves, eucalyptus, lavender, lemon, ottorose and peppermint.	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Gajuputty oil, natural, from Ceylon, Straits, China, Japan and the Far East.	lb.	1 4 0			
		Mineral colza oil	Imperial gallon.	1 0 0			
		Peppermint oil, natural, from Ceylon, Straits, China, Japan and the Far East.	lb.	3 8 0			
		Transformer oil, including transil and switch oil, other than that assessed to duty under the proviso to Item No. 59D of Schedule II of the Indian Tariff Act, 1894 (*see* Serial No. 99).	Imperial gallon.	1 4 0			

* The rate of excise duty on the 1st May, 1934, and until further notice, on all kerosene produced in a manufactory in British India is 2 annas and 9¾ pies per imperial gallon.

† The rate of excise duty on the 1st May, 1934, and until further notice, on all motor spirit produced in a manufactory in British India is 10 annas per imperial gallon.

‡ Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, as amended subsequently, the duty leviable on linseed oil at the standard rate is 25 per cent. *ad valorem*.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		II.—Raw Materials and Produce and Articles Mainly Unmanufactured—*contd.*					
		SEEDS.					
41	6	OILSEEDS imported into British India by sea from the territories of any Prince or Chief in India.	....	....	Free	....	....
41A	176	OILSEEDS, non-essental, all sorts not otherwise specified, including copra or coconut kernel.*	....	*Ad valorem*	30 per cent. ..	....	20 per cent.
		Tariff value—					
		Copra or coconut kernel..	cwt.	9 0 0			
42	76	SEEDS, all sorts not otherwise specified ..	....	*Ad valorem*	25 per cent. ..	....	....
		TALLOW, STEARINE AND WAX.					
43	178	BEESWAX	....	*Ad valorem*	30 per cent. ..	....	20 per cent.
43A	6A	TALLOW	....	....	Free	....	....
44	77	ALL SORTS OF STEARINE, WAX, GREASE AND ANIMAL FAT not otherwise specified.	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Lubricating grease	lb.	0 3 6			
		Petroleum jelly, white	,,	0 6 0			
		Petroleum jelly, all other sorts	,,	0 2 6			
		TEXTILE MATERIALS.					
45	41A	COTTON, raw	pound	....	Six pies	....	....
45A	157A	SILK, raw (excluding silk waste and noils), and silk cocoons.	....	*Ad valorem*	25 per cent. *plus* 14 annas per lb.	....	....
		Tariff values—					
		Silk, raw—					
		(*a*) Bokhara	lb.	12 0 0			
		(*b*) Chinese—					
		Mathow	,,	1 14 0			
		Panjam	,,	1 4 0			
		White Shanghai, Thonkoon or Duppion.	,,	1 13 0			
		White Shanghai, other kinds ..	,,	4 0 0			
		White, other kinds	,,	2 14 0			
		Yellow, Shanghai	,,	3 0 0			
		Yellow other kinds	,,	2 14 0			
		(*c*) Persian	,,	7 0 0			
		(*d*) Siam	,,	5 0 0			
45B	157B	SILK WASTE AND NOILS	....	*Ad valorem*	25 per cent. ..	....	....
45C	177	SISAL AND ALOE FIBRE	....	*Ad valorem*	30 per cent. ..	....	20 per cent.
46	78	TEXTILE MATERIALS, the following :—	....	*Ad valorem*	Raw hemp—18¾ per cent., all others—25 per cent.	....	....
		Raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.					
		Tariff value—					
		Hemp, raw	cwt.	13 0 0			
47	8	WOOL, raw, and wool-tops	....	....	Free	....	....
		WOOD AND TIMBER.					
48	49	FIREWOOD	....	*Ad valorem*	2½ per cent. ..	....	....
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	....	*Ad valorem*	25 per cent. ..	....	....
		MISCELLANEOUS.					
50	80	CANES AND RATTANS..	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Canes—					
		Malacca..	100 pieces	25 0 0			
		Chimity..	,,	10 4 0			
		Tries	,,	5 4 0			
		Root moonah	,,	15 8 0			
		Mannu	,,	14 8 0			
		Polo, all kinds—					
		Not exceeding 10 feet in length ..	,,	55 0 0			
		Exceeding 10 feet in length ..	,,	75 0 0			
		Tobite	cwt.	20 0 0			
		Rattans—					
		Chair	,,	15 0 0			
		Basket	,,	6 12 0			
		Outers	,,	55 0 0			
		Inners	,,	35 0 0			

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, tung oils seed are exempt from payment of import duty for a period of three years from 17th October 1931.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		II.—Raw Materials and Produce and Articles Mainly Unmanufactured—*concld.*					
		MISCELLANEOUS—*contd.*					
50A	8A	CHINA CLAY	....	....	Free	....	..
51	81	COWRIES AND SHELLS	....	*Ad valorem*	25 per cent. ..	....	..
		Tariff values—					
		Cowries, bazar, common	cwt.	4 7 0			
		Cowries, yellow, superior quality ..	,,	5 0 0			
		Cowries, Maldive	,,	18 10 0			
		Cowries, Sankhli	,,	86 0 0			
		Mother-of-pearl, nacre	,,	20 0 0			
		Nakhla	,,	101 0 0			
		Tortoise-shell	lb.	6 0 0			
		Tortoise-shell, nakh	,,	1 14 0			
52	179	IVORY, unmanufactured	....	*Ad valorem*	30 per cent. ..	....	20 per cent.
		Tariff values—					
		Elephants' grinders	cwt.	300 0 0			
		Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over.	,,	525 0 0			
		Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	,,	430 0 0			
		Elephants' tusks each less than 10 lb. (othert han hollows, centres, and points).	,,	240 0 0			
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0 0			
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0 0			
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0 0			
53	9	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	....	....	Free	....	.. ..
54	5	PRECIOUS STONES, unset and imported uncut, and Pearls, unset.	....	....	Free	....	....
55	83	PRECIOUS STONES, unset and imported cut (*see* Serial No. 54).	....	*Ad valorem*	25 per cent. ..	....	.. ..
56	10	RAGS AND OTHER PAPER-MAKING MATERIALS excluding wood-pulp.	....	....	Free	....	....
57	10A	RUBBER STUMPS, RUBBER SEEDS AND RAW RUBBER.	....	....	Free	....	....
58	84	ALL OTHER RAW MATERIALS AND PRODUCE AND ARTICLES mainly unmanufactured, not otherwise specified.*	....	*Ad valorem*	25 per cent. ..	....	....
		III.—Articles Wholly or Mainly Manufactured.					
		APPAREL.					
59A	225	BOOTS AND SHOES composed mainly of leather.	....	*Ad valorem*	30 per cent. or 6 annas per pair, whichever is higher.	20 per cent. or 5 annas per pair, whichever is higher.	....
59B	41B	BOOTS AND SHOES not otherwise specified..	....	*Ad valorem*	25 per cent. or 6 annas per pair, whichever is higher.	....	....
59C	41C	UPPERS FOR BOOTS AND SHOES unless entirely made of leather.	....	*Ad valorem*	25 per cent. or 3 annas per pair, whichever is higher.	....	....
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	....	....	Free	....	....
		ARMS, AMMUNITION AND MILITARY STORES.					
61	226	CARTRIDGE CASES, filled and empty ..	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
61A	227	SUBJECT to the exemptions specified in Serial No. 64—Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof.	....	each	Rs. 18-12 *plus* 10 per cent. *ad valorem*, or 50 per cent. *ad valorem*, whichever is higher.	Rs. 18-12 or 40 per cent. *ad valorem*, whichever is higher.	....

* Under Government of India, Finance Department (Central Revenues) Notincation No. 14, dated the 9th April 1932, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of —	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*					
61B	42	SUBJECT to the exemptions specified in Serial No. 64—					
		(1) Barrels, whether single or double, for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified.	each	....	Rs. 18-12 or 37½ per cent. *ad valorem*, whichever is higher; *Plus* 12½ per cent. *ad valorem*.	....	....
		(2) Main springs and magazine springs for firearms including gas guns, gas rifles and gas pistols.	,,	....	Rs. 6-4	....	....
		(3) Gun stocks and breech blocks ..	,,	....	Rs. 3-12	....	....
		(4) Révolver-cylinders, for each cartridge they will carry.	,,	....	Rs. 2-8	....	....
		(5) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	,,	....	Re. 1-4	....	....
		(6) Machines for making, loading, or closing cartridges for rifled arms.	....	*Ad valorem*	50 per cent. ..	....	....
		(7) Machines for capping cartridges for rifled arms.	....	*Ad valorem*	50 per cent. ..	....	....
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	....	*Ad valorem*	50 per cent. ..	....	....
63	126	SAVE where otherwise specified, all articles which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	....	*Ad valorem*	50 per cent. ..	....	....
64	12	THE FOLLOWING ARMS, AMMUNITIONS AND MILITARY STORES:—	....	....	Free	....	....
		(*a*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.					
		(*b*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or, in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.					
		(*c*) Swords for presentation as army or volunteer prizes.					
		(*d*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903.					
		(*e*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.*					

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, ·22 inch Adapters imported by officers commanding a unit of the Army in India for the instruction of their men are also exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.			
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*					
65	86A	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	....	*Ad valorem*	25 per cent. ..	....	....
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuze.*	....	*Ad valorem*	25 per cent. ..	....	....
		CHEMICALS, DRUGS AND MEDICINES.					
67	13	ANTI-PLAGUE SERUM	....	....	Free	....	....
68	13A	BLEACHING PASTE AND BLEACHING POWDER.	....	....	Free	....	....
68A	127	CAMPHOR	....	*Ad valorem*	50 per cent. ..	....	....
		Tariff values—					
		Camphor, refined, other than powder ..	lb.	1 8 0			
		Camphor, powder, other than synthetic.	,,	1 0 0			
		Camphor, synthetic, tablets and slabs..	,,	1 6 0			
		Camphor, synthetic, powder	,,	1 0 0			
69	50	COPPERAS, green (ferrous sulphate)	....	*Ad valorem*	2½ per cent. ..	....	....
70	42B	OPIUM and its alkaloids and their derivatives.	seer of 80 tolas.	....	Rs. 30 or 18¾ per cent. *ad valorem*, whichever is higher.	....	....
71	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	....	....	Free	....	....
71A	42AA	HEAVY CHEMICALS, the following, namely :—					
		(1) Alum (ammonia alum, potash alum and soda alum).	....	*Ad valorem*	25 per cent. or Re. 1-6 per cwt., whichever is higher.	....	....
		(2) Magnesium sulphate or hydrated magnesium sulphate.	....	*Ad valorem*	25 per cent. or Re. 1-4 per cwt., whichever is higher.	....	....
72	141B	HEAVY CHEMICALS, the following, namely :—					
		Magnesium chloride	cwt.	....	Re. 1-5 or 25 per cent. *ad valorem*, whichever is higher.	....	....
73	14B	SULPHUR	....	....	Free	....	....
74	228	The following CHEMICALS, namely, cadmium sulphide, cobalt oxide, selenium, uranium oxide and zinc oxide.	....	*Ad valorem*	25 per cent. ..	15 per cent. ..	....
74A	88	The following CHEMICALS, DRUGS AND MEDICINES, namely, acetic, carbolic, citric and oxalic acids, naphthalene, potassium chlorate and potassium cyanide, bicarbonate of soda, borax, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafœtida, cocaine, sarsaparilla and storax.	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Acetic acid	lb.	0 5 0			
		Arsenic (China mansil)	cwt.	45 0 0			
		Borax, granular, powdered or crystalline (in bulk).	,,	10 0 0			
		Calcium carbide	,,	14 0 0			
		Chlorate of potash	,,	23 0 0			
		Glycerine	,,	32 8 0			
		Naphthalene balls	,,	11 4 0			
		Oxalic acid	,,	32 8 0			
		Sodium bicarbonate	,,	7 6 0			
		Sodium silicate (in liquid form)	,,	7 10 0			
		Asafœtida (hing)	,,	65 0 0			
		Asafœtida, coarse (hingra)	,,	22 0 0			
74B	181	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.†	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	20 per cent.
		Tariff values—					
		Alkali, Indian (sajji-khar)	cwt.	2 6 6			
		Ammonia gas, anhydrous, including compressed or liquefied gas.	lb.	0 9 0			
		Ammonium carbonate or bicarbonate ..	cwt.	21 0 0			

* Under Government of India, Finance Department (Central Revenues), Notification No. 14, dated the 9th April 1932, certain specified explosives specially adapted for use in dangerous coal mines are exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues), Notification No. 14, dated the 9th April 1932, calcium acetate and radium salts are exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		CHEMICALS, DRUGS AND MEDICINES—*concld.*					
		Tariff values—contd.					
		Ammonium chloride—					
		Muriate of Ammonia, crystalline ..	cwt.	12 8 0			
		Salammoniac, sublimed	,,	23 0 0			
		Other sorts, including compressed ..	,,	18 0 0			
		Boric acid (in bulk)	,,	16 0 0			
		Calcium chloride	,,	4 6 0			
		Carbonic acid gas including compressed or liquefied gas.	lb.	0 5 0			
		Caustic potash	cwt.	26 0 0			
		Chlorine	lb.	0 5 0			
		Copper sulphate	cwt.	13 4 0			
		Menthol (peppermint) crystals.. ..	oz.	0 9 6			
		Potassium bichromate	cwt.	33 0 0			
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	5 8 0			
		Soda, caustic, flake	,,	13 10 0			
		Soda, caustic, powdered..	,,	14 4 0			
		Soda, caustic, solid	,,	10 12 0			
		Soda crystals	,,	6 8 0			
		Sodium bichromate	,,	26 8 0			
		Sodium hydrosulphite	,,	48 0 0			
		Sodium hyposulphite (in bulk)	,,	10 2 0			
		Sodium sulphide	,,	6 8 0			
		Tartaric acid in kegs or in bulk ..	,,	65 0 0			
		Trona or natural soda uncalcined ..	,,	4 0 0			
		Calumba root	,,	5 4 0			
		China root (Chobchini) rough	,,	13 8 0			
		China root (Chobchini) scraped.. ..	,,	21 8 0			
		Cubebs	,,	44 0 0			
		Galangal, China	,,	12 0 0			
		Salep	,,	105 8 0			
		CONVEYANCES.					
75	142	COAL TUBS, tipping waggons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—					
		(*a*) if of British manufacture	ton	....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.	....	....
		(*b*) if not of British manufacture ..	ton	....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.	....	....
75A	182	CARRIAGES AND CARTS which are not mechanically propelled, not otherwise specified, and cycles (other than motor cycles) imported entire or in sections and parts and accessories thereof; excluding rubber tyres and tubes.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
76	229	MOTOR CARS including taxicabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in Serial Nos. 76A and 76B shall be dutiable at the rate of duty specified for such articles.	....	*Ad valorem*	37½ per cent. ..	30 per cent. ..	....
76A	42A	MOTOR CYCLES AND MOTOR SCOOTERS AND ARTICLES (other than rubber tyres and tubes) adapted for use as parts and accessories thereof except such articles as are also adapted for use as parts and accessories of motor cars.	....	*Ad valorem*	37½ per cent. ..	....	....
76B	230	MOTOR OMNIBUSES; chassis of motor omnibuses, motor vans and motor lorries; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars.	....	*Ad valorem*	25 per cent. ..	17½ per cent..	....
77	87	TRAMCARS, PASSENGER LIFTS, and all other sorts of conveyances not otherwise specified and component parts and accessories thereof; also motor vans and motor lorries imported complete.	....	*Ad valorem*	25 per cent. ..	....	..

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.					
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay presses, potato diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, cutt-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.*	....	....	Free	....	....
79	129	ARTICLES, other than cutlery and surgical instruments, plated with gold or silver.†	....	*Ad valorem*	50 per cent. ..	....	....
80	128	CLOCKS AND WATCHES and parts thereof ..	....	*Ad valorem*	50 per cent. ..	....	....
81	231	CUTLERY plated with gold or silver.. ..	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
81A	183	CUTLERY, all sorts not otherwise specified ..	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
82	16	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy product, and incubators; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.	....	....	Free	....	....
82A	184	DOMESTIC REFRIGERATORS	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
82AA	184A	ENAMELLED IRONWARE, the following namely :—					
		(1) Sign-boards	....	*Ad valorem*	30 per cent. or four and a half annas per square foot, which ever is higher.	20 per cent. ..	....
		(2) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalas, including rice-cups, rice-bowls and rice-plates—					
		(i) having no diameter exceeding 19 centimetres.	....	*Ad valorem*	30 per cent. or per dozen four annas *plus* one anna for every two centimetres or part thereof by which any diameter exceeds 11 centimetres, whichever is higher.	20 per cent. ..	
		(ii) having any diameter exceeding 19 centimetres.	....	*Ad valorem*	30 per cent. or per dozen eight annas *plus* two annas for every two centimetres or part thereof by which any diameter exceeds 19 centimetres, whichever is higher.	20 per cent. ..	....

* Under Government of India, Finance Department (Central Revenues), Notification No. 14, dated the 9th April 1932, the following agricultural machines and implements, namely, flame throwers for attachment to spraying machines designed for the extermination of locusts, and latex cups, are exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, articles of imitation jewellery (including buttons and other fasteners) which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1·5 per cent., are liable to duty as 'hardware, other sorts' at the standard rate of 30 per cent. *ad valorem* or the preferential rate of 20 per cent. *ad valorem*, as the case may be, under Serial No. 84A.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*					
82B	232	ELECTRIC LIGHTING BULBS	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
82C	186A	ELECTRICAL EARTHENWARE AND PORCELAIN, the following, namely :—					
		(*a*) Insulators, Shackle, Sinclair, Cordeaux or *Pin*-type, not otherwise specified—					
		(*i*) fitted	....	*Ad valorem*	30 per cent. or Re. 1-2 per dozen, whichever is higher.	20 per cent. ..	....
		(*ii*) not fitted	....	*Ad valorem*	30 per cent. or fourteen annas per dozen, whichever is higher.	20 per cent. ..	....
		(*b*) Two-way cleats	....	*Ad valorem*	30 per cent. or four annas per gross of pairs, whichever is higher.	20 per cent. ..	....
		(*c*) Spacing insulators	....	*Ad valorem*	30 per cent. or two annas per gross, whichever is higher.	20 per cent. ..	....
		(*d*) Ceiling-roses—					
		(*i*) fitted	....	*Ad valorem*	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent. ..	....
		(*ii*) not fitted	....	*Ad valorem*	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent. ..	....
		(*e*) Joint-box cut-outs—					
		(*i*) fitted	....	*Ad valorem*	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent. ..	....
		(*ii*) not fitted	....	*Ad valorem*	30 per cent. or six annas per dozen, whichever is higher.	20 per cent. ..	....
83	186	The following ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES, namely :—	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		(*a*) Electrical Control Gear and Transmission Gear, namely, switches (excluding switch-boards), fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof but excluding electrical earthenware and porcelain otherwise specified;					
		(*b*) All other sorts of electrical instruments, apparatus and appliances not otherwise specified, excluding telegraphic and telephonic.					

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*					
83A	90	The following ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flash lights, carbons, condensers, and bell apparatus; and switch-boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts.* †	....	*Ad valorem*	25 per cent. ..	....	....
83B	232A	GOLD OR GOLD-PLATED PEN NIBS	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
84	89	The following HARDWARE, IRONMONGERY AND TOOLS, namely, agricultural implements not otherwise specified, buckets of tinned or galvanised iron, and pruning knives.	....	*Ad valorem*	25 per cent. ..	....	....
84A	185	HARDWARE, IRONMONGERY AND TOOLS, all sorts not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		Tariff value—					
		Crown corks	gross	0 9 0			
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	....	....	Free	....	....
86	130	The following MUSICAL INSTRUMENTS, namely, complete organs and harmoniums and records for talking machines.	....	*Ad valorem*	50 per cent. ..	....	....
86A	233	MUSICAL INSTRUMENTS and parts thereof, all sorts not otherwise specified.	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
86B	91	OPTICAL INSTRUMENTS, APPARATUS AND APPLIANCES.	....	*Ad valorem*	25 per cent. ..	....	....
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Administration.	....	*Ad valorem*	15§ per cent. ..	....	....
88	18	WATER-LIFTS, SUGAR-MILLS, SUGAR CENTRIFUGES, SUGAR PUGMILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling sugar-cane juice.	....	....	Free	....	....
88A	234	WIRELESS RECEPTION INSTRUMENTS AND APPARATUS, and component parts thereof, including all electric valves, amplifiers and loud speakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed.*	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
89	187	INSTRUMENTS, APPARATUS AND APPLIANCES other than electrical, all sorts not otherwise specified, including photographic, scientific, philosophical and surgical.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		DYES AND COLOURS.					
90	188	CUTCH AND GAMBIER, all sorts	....	*Ad valorem*	30 per cent. ..	....	20 per cent.
		Tariff values—					
		Gambier, block and cube	cwt.	13 0 0			
		Gambier in flakes or circular pieces ..	,,	38 0 0			
90A	58A	DYES derived from coal-tar, and coal-tar derivatives, used in any dyeing process.	....	*Ad valorem*	10 per cent. ..	....	....
		Tariff values—					
		Alizarine, moist—					
		(*a*) not exceeding 16 per cent. ..	cwt.	65 0 0			
		(*b*) over 16 per cent. not exceeding 20 per cent.	,,	80 0 0			
		(*c*) exceeding 20 per cent.	,,	160 0 0			

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, the following wireless apparatus is liable to duty at 2½ per cent. *ad valorem* :—

(*i*) apparatus for wireless reception [excluding apparatus specially designed for the reception of broadcast wireless and apparatus of the description specified in clause (*ii*)] and component parts of such apparatus, when imported under cover of a certificate issued by the Director-General of Posts and Telegraphs to the effect that he is satisfied that the apparatus will not be used for the reception of broadcast wireless ;

(*ii*) apparatus for wireless reception incorporated in a single unit with transmitting apparatus ;

(*iii*) wireless transmission apparatus and component parts thereof :

Provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this exemption unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, telegraphic instruments and apparatus and parts thereof imported for supply from bond for use of a Railway Administration are liable to duty at 15§ per cent. *ad valorem*, provided that, (*i*) at the time of delivering the bill-of-entry for warehousing a declaration is made thereon by the importer to the effect that the goods have been imported for supply from bond for the use of a Railway Administration ; and (*ii*) a certificate from an Officer of the Railway Administration, duly empowered in that behalf by the Agent, is produced along with the application for clearance out of bond that the goods in question are not merely guaranteed stock, but will be definitely appropriated for the use of such Railway on clearance from bond.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		DYES AND COLOURS—*contd.*					
		Alizarine, dry—					
		(*a*) not exceeding 40 per cent. ..	lb.	1 13 0			
		(*b*) exceeding 40 per cent.	,,	3 10 0			
		Congo red	,,	0 10 6			
		Coupling dyes of the naphthol group—					
		(*a*) Naphthols	,,	5 0 0			
		(*b*) Rapid *fast* colours (rapid salts) ..	,,	8 0 0			
		(*c*) Bases	,,	4 0 0			
		(*d*) Other salts	,,	2 1 0			
		Vats—					
		(*a*) Indigo	,,	1 8 0			
		(*b*) Carbazole blue	,,	3 13 0			
		(*c*) Other sorts—					
		(*i*) Paste	,,	3 4 0			
		(*ii*) Powder	,,	15 0 0			
		Sulphur black	,,	0 7 0			
		Metanil yellow	,,	1 2 0			
		Auramine of concentration of 15 per cent. or less.	,,	0 12 6			
		Rhodamine of concentration of 15 per cent. or less (Carthamines).	,,	0 12 6			
		Aniline salts	,,	0 6 6			
		All others	,,	1 12 0			
90B	92	DYEING AND TANNING SUBSTANCES, all sorts not otherwise specified.	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Cochineal	lb.	0 15 6			
		Gallnuts, Persian	cwt.	46 0 0			
90C	189A	PAINTS, COLOURS AND PAINTER'S MATERIALS, the following, namely :—					
		(1) Red lead, genuine dry, genuine moist and reduced moist.	....	*Ad valorem*	30 per cent. or Rs. 4-12 per cwt., whichever is higher.	20 per cent. ..	....
		(2) White lead, genuine dry	....	*Ad valorem*	30 per cent. or Rs. 5-12 per cwt., whichever is higher.	20 per cent. ..	....
		(3) Zinc white, genuine dry	....	*Ad valorem*	30 per cent. or Rs. 6 per cwt., whichever is higher.	20 per cent. ..	....
		(4) Paints, other sorts, coloured, moist—					
		(*i*) in packing of 1 lb. or over ..	....	*Ad valorem*	30 per cent. or Rs. 8-8 per cwt., whichever is higher.	20 per cent. ..	....
		(*ii*) in packing of ½ lb. and over but less than 1 lb.	....	*Ad valorem*	30 per cent. or Rs. 11-4 per cwt., whichever is higher.	20 per cent. ..	....
		(*iii*) in packing of ¼ lb. and over but less than ½ lb.	....	*Ad valorem*	30 per cent. or Rs. 17 per cwt., whichever is higher.	20 per cent. ..	....
		(*iv*) in packing of less than ¼ lb. ..	....	*Ad valorem*	30 per cent. or Rs. 24 per cwt., whichever is higher.	20 per cent. ..	....
90D	45D	PAINTS, COLOURS AND PAINTER'S MATERIALS, the following, namely :—					
		(1) Red lead, reduced, dry	....	*Ad valorem*	25 per cent. or Rs. 4-12 per cwt., whichever is higher.	....	....
		(2) White lead, genuine, moist and reduced, dry or moist.	....	*Ad valorem*	25 per cent. or Rs. 5-12 per cwt., whichever is higher.	....	....
		(3) Zinc white, genuine, moist	....	*Ad valorem*	25 per cent. or Rs. 6 per cwt., whichever is higher.	....	....
		(4) Zinc white, reduced, dry or moist ..	....	*Ad valorem*	25 per cent. or Rs. 4-4 per cwt., whichever is higher.	....	....
91	93	The following PAINTS, COLOURS AND PAINTER'S MATERIALS, namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899.	....	*Ad valorem*	25 per cent. ..	....	....
91A	190	PLUMBAGO AND GRAPHITE	....	*Ad valorem*	30 per cent. ..	....	20 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		DYES AND COLOURS—*concld.*					
91B	189	PAINTS, COLOURS AND PAINTER'S MATERIALS, all sorts not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		Tariff values—					
		Cuttle fish bone	cwt.	3 7 0			
		Gamboge	lb.	1 0 0			
		Vermilion from China	,,	2 4 0			
		FURNITURE AND CABINETWARE.					
92	192	FURNITURE AND CABINETWARE OF ALL MATERIALS, excluding mouldings.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		GLASSWARE, EARTHENWARE AND PORCELAIN.					
92A	191A	DOMESTIC EARTHENWARE, China and porcelain, the following, namely:—					
		(*a*) Tea cups and coffee cups—					
		(*i*) having a capacity of more than 7½ ozs.	....	*Ad valorem*	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent. ..	....
		(*ii*) having a capacity of not more than 7½ ozs.	....	*Ad valorem*	30 per cent. or four annas per dozen, whichever is higher.	20 per cent. ..	....
		(*b*) Saucers—					
		(*i*) for use with tea cups or coffee cups having a capacity of more than 7½ ozs.	....	*Ad valorem*	30 per cent. or five annas per dozen, whichever is higher.	20 per cent. ..	...
		(*ii*) for use with tea cups or coffee cups having a capacity of not more than 7½ ozs.	....	*Ad valorem*	30 per cent. or two annas per dozen, whichever is higher.	20 per cent. ..	....
		(*c*) Tea-pots—					
		(*i*) having a capacity of more than 20 ozs.	....	*Ad valorem*	30 per cent. or Rs. 3 per dozen, whichever is higher.	20 per cent. ..	....
		(*ii*) having a capacity of more than 10 ozs. and not more than 20 ozs.	....	*Ad valorem*	30 per cent. or Re. 1-8 per dozen, whichever is higher.	20 per cent. ..	....
		(*iii*) having a capacity of not more than 10 ozs.	....	*Ad valorem*	30 per cent. or twelve annas per dozen, whichever is higher.	20 per cent. ..	....
		(*d*) Sugar-bowls	....	*Ad valorem*	30 per cent. or Re. 1-8 per dozen, whichever is higher.	20 per cent. ..	....
		(*e*) Jugs having a capacity of over 10 ozs.	....	*Ad valorem*	30 per cent. or twelve annas per dozen, whichever is higher.	20 per cent. ..	....
		(*f*) Plates over 8½ inches in diameter—					
		(*i*) over 8½ inches in diameter ..	....	*Ad valorem*	30 per cent. or Re. 1 per dozen, whichever is higher.	20 per cent. ..	....
		(*ii*) not over 8½ inches in diameter	....	*Ad valorem*	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent. ..	....
93	84A	EARTHENWARE PIPES AND SANITARYWARE ..	....	*Ad valorem*	25 per cent. ..	....	....
93A	191	EARTHENWARE, CHINA AND PORCELAIN, all sorts not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
94	94	GLASS AND GLASSWARE, not otherwise specified, and lacquered ware.	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Aerated water bottles, empty—					
		Codd's pattern—					
		Under 10 ozs.	gross	23 0 0			
		10 ozs.	,,	24 0 0			
		Over 10 ozs.	,,	26 0 0			
		Crown cork pattern—					
		7 ozs. and under	,,	14 0 0			
		Over 7 ozs. up to & including 10 ozs.	,,	15 0 0			
		Over 10 ozs.	,,	17 8 0			
94A	45C	GLASS GLOBES AND CHIMNEYS for lamps and lanterns—					
		(1) Globes for hurricane lanterns	....	*Ad valorem*	25 per cent. or four annas and six pies per dozen, whichever is higher.	....	....
		(2) Other globes and chimneys having an external base diameter of over one inch.	....	*Ad valorem*	25 per cent. or three annas per dozen, whichever is higher.	....	....

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Summary Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		HIDES AND SKINS AND LEATHERS.					
95	95	HIDES AND SKINS, not otherwise specified, and the following leather manufactures, namely, saddlery, harness, trunks and bags.	....	*Ad valorem*	25 per cent. ..	....	....
95A	193	SKINS, tanned or dressed, unwrought leather, leather cloth including artificial leather, and other manufactures of leather not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		MACHINERY.					
96	59A	MACHINERY, namely, such of the following articles as are not otherwise specified :—	....	*Ad valorem*	10 per cent. ..	....	....
		(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors) and other machines in which the prime-mover is not separable from the operative parts;					
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts;					
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;					
		(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;					
		(5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.					
		Note.—The term 'industrial system' used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.					
97	59B	The following TEXTILE MACHINERY AND APPARATUS by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiples box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders, silk looms, silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.	....	*Ad valorem*	10 per cent. ..	....	..

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		MACHINERY—*concld.*					
98	59C	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electrotype blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue but excluding ink and paper	....	*Ad valorem*	10 per cent. ..	....	....
98	59D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 and 98, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	....	*Ad valorem*	10 per cent. ..	....	—
99A	43A	COTTON, HAIR AND CANVAS PLY BELTING for machinery.	....	*Ad valorem*	6½ per cent. ..	....	....
99B	43B	RUBBER-INSULATED COPPER WIRES AND CABLES, no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	....	*Ad valorem*	6½ per cent. ..	....	....
100	194	MACHINERY AND COMPONENT PARTS THEREOF, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	....	*Ad valorem*	30 per cent. ..	20 per cen...	....
		METALS, IRON AND STEEL.					
101A	235	IRON ALLOYS	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
101B	143	IRON ANGLE, CHANNEL AND TEE—					
		a) fabricated, all qualities—					
		(*i*) of British manufacture.. ..	ton	....	Rs. 26-4 or 21¼ per cent. *ad valorem*, whichever is higher.	....	....
		(*ii*) not of British manufacture ..	ton	....	Rs. 26-4 or 21¼ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.	....	....
		(*b*) not fabricated, kinds other than galvanised, tinned or lead-coated and other than Crown or superior qualities—					
		(*i*) of British manufacture.. ..	ton	....	Rs. 23-12	....	....
		(*ii*) not of British manufacture ..	ton	....	Rs. 37-8	....	....
101C	235	IRON ANGLE, CHANNEL AND TEE not otherwise specified.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
		Tariff values— Angle, channel and tee— Crown and superior qualities, not fabricated.	ton	210 0 0			
		Other kinds, not fabricated, if galvanized, tinned, or lead-coated.	ton	200 0 0			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of —	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		METALS, IRON AND STEEL—*contd.*					
101D	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102C—					
		(*i*) of British manufacture	ton	....	Rs. 32-8	....	....
		(*ii*) not of British manufacture	ton	....	Rs. 46-4	....	....
101E	235	IRON BAR AND ROD not otherwise specified.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
		Tariff values—					
		Bar and rod—					
		Qualities superior to Grade A of the British Engineering Standard Association.	ton	385 0 0			
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—					
		Over ½ inch in diameter or thickness.	,,	225 0 0			
		½ inch and under in diameter or thickness.	,,	235 0 0			
		Common, if galvanized, tinned, or lead-coated.	,,	220 0 0			
101F	235	IRON, pig	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
		Tariff value—					
		Iron, pig	ton	70 0 0			
101G	235	IRON RICE BOWLS	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
101H	236A	CAST IRON PIPES	....	*Ad valorem*	20 per cent. or Rs. 25 per ton, whichever is higher.	10 per cent. ..	....
102A	237	STEEL ANGLE AND TEE, if galvanized, tinned or lead-coated.	....	*Ad valorem*	20 per cent.	10 per cent. ..	....
		Tariff value—					
		Angle and tee, if galvanized, tinned or lead-coated, not fabricated.	ton	200 0 0			
102B	151	STEEL, ANGLE AND TEE, not otherwise specified (*see* Serial No. 102A) and beam, channel, zed, trough and piling—					
		(*a*) fabricated—					
		(*i*) of British manufacture.. ..	ton	....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.	....	....
		(*ii*) not of British manufacture ..	ton	....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.	....	....
		(*b*) not fabricated—					
		(*i*) of British manufacture.. ..	ton	....	Rs. 23-12	....	....
		(*ii*) not of British manufacture ..	ton	....	Rs. 37-8	....	....
102C	237	STEEL BAR AND ROD, *the* following kinds—	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch;					
		(*b*) all shapes and sizes, if—					
		(*i*) of alloy, crucible, shear, blister or tub steel, or					
		(*ii*) galvanized or coated with other metals, or					
		(*iii*) planished or polished, including bright steel shafting;					
		(*c*) other qualities, if of any of the following shapes and sizes—					
		(*i*) rounds not over 7/16 inch diameter,					
		(*ii*) squares not over 7/16 inch side,					
		(*iii*) flats, if under 1 inch wide and not over ¼ inch thick,					
		(*iv*) flats not under 8 inches wide and not over ¼ inch thick,					

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		METALS, IRON AND STEEL—*contd.*					
		(*v*) ovals, if the dimension of the major axis is not less than twice that of the minor axis,					
		(*vi*) all other shapes, any size.					
		Tariff values—					
		Bar and rod—					
		Galvanized or coated with other metals, all shapes and sizes.	ton	200 0 0			
		Planished or polished, including bright steel shafting, all shapes and sizes.	ton	190 0 0			
102D	152	STEEL, BAR AND ROD not otherwise specified (*see* Serial No. 102C)—					
		(*i*) of British manufacture	ton	....	Rs. 32-8	....	....
		(*ii*) not of British manufacture	ton	....	Rs. 46-4	....	....
102E	237	STEEL (other than bars), alloys, crucibles, shear, blister and tub.*	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
102F	237	STEEL (other than bars) made for springs and cutting tools by any process.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
102G	237	STEEL, INGOTS, BLOOMS AND BILLETS, and slabs of a thickness of 1½ inches or more.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
102H	153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84A) or any of the articles specified in Serial Nos. 75A, 76B, 77, 96, 99 or 159—					
		(*i*) of British manufacture	ton	....	Rs. 26-4 or 21¼ per cent. *ad valorem*, whichever is higher.	....	....
		(*ii*) not of British manufacture ..	ton	....	Rs. 26-4 or 21¼ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.	....	..
102I	154	STEEL, TINPLATES AND TINNED SHEETS, including tin taggers and cuttings of such plates, sheets or taggers.	ton	....	Rs. 60	....	....
103A	236	IRON OR STEEL ANCHORS AND CABLES ..	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103B	145	IRON OR STEEL BOLTS AND NUTS, including hook-bolts and nuts for roofing and fish bolts and nuts.	cwt.	....	Rs. 2-13	....	....
103C	236	IRON OR STEEL EXPANDED METAL	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103D	236	IRON OR STEEL HOOPS AND STRIPS	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103E	145A	IRON OR STEEL RIVETS	cwt.	....	Rs. 2-8	....	....
103F	236	IRON OR STEEL NAILS AND WASHERS, all sorts not otherwise specified.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
		Tariff values—					
		Nails, and washers—					
		Nails, rose, deck, and flat-headed ..	cwt.	12 8 0			
		Nails, bullock and horse-shoe ..	,,	38 0 0			
		Washers, black, structural	,,	9 0 0			
103G	146	IRON OR STEEL PIPES AND TUBES AND FITTINGS THEREFOR, if riveted or otherwise built up of plates or sheets—					
		(*a*) galvanized†	ton	....	Rs. 41-4 or 21¼ per cent. *ad valorem*, whichever is higher.	....	....
		(*b*) not galvanized—					
		(*i*) not under ¼ inch thick— of British manufacture ..	ton	....	Rs. 26-4 or 21¼ per cent. *ad valorem*, whichever is higher.	....	....

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, crucible steel is liable to duty at the standard rate of 20 per cent. *ad valorem* or the preferential rate of 10 per cent. *ad valorem*, as the case may be.

† Under Government of India, Commerce Department Notification No. 260-T. (127), dated the 30th December 1930, as amended subsequently, and read with section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, galvanized iron or steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets, are liable to duty at Rs. 91-4 per ton or 21¼ per cent. *ad valorem*, whichever is higher, till the 31st October 1934.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
		III.—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.			
		METALS, IRON AND STEEL—*contd.*					
		not of British manufacture.	ton	....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.	....	....
		(*ii*) under ⅛ inch thick— of British manufacture ..	ton	....	Rs. 48-12 or 21½ per cent. *ad valorem*, whichever is higher.	....	....
		not of British manufacture	ton	....	Rs. 48-12 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 32-8 per ton.	....	....
103H	236	IRON OR STEEL PIPES, AND TUBES; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, socks and the like, excluding pipes, tubes and fittings therefor otherwise specified.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103I	147	IRON OR STEEL PLATES OR SHEETS (including cuttings, discs and circles) not under ⅛ inch thick and not of cast iron—					
		(*a*) fabricated, all qualities— (*i*) of British manufacture ..	ton	....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.	....	....
		(*ii*) not of British manufacture .	ton	....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.	....	....
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities— (*i*) of British manufacture ..	ton	....	Rs. 25	....	....
		(*ii*) not of British manufacture .	ton	....	Rs. 45	....	....
103J	236	IRON OR STEEL PLATES AND SHEETS (including cuttings, discs and circles) not under ⅛ inch thick not otherwise specified, whether fabricated or not.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
		Tariff values— Plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick— Boiler fire-box and special qualities, not fabricated.	ton	220 0 0			
		Galvanized, plain, not fabricated .	ton	190 0 0			
103K	236	IRON OR STEEL SHEETS (including cuttings, discs and circles) under ⅛ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103L	148	IRON OR STEEL SHEETS (including cuttings, discs and circles) under ⅛ inch thick— (*a*) fabricated— (*i*) galvanized*	ton	....	Rs. 41-4 or 21½ per cent. *ad valorem*, whichever is higher.	....	..
		(*ii*) all other sorts not otherwise specified (*see* Serial No. 103K)— of British manufacture ..	ton	....	Rs. 48-12 or 21½ per cent. *ad valorem*, whichever is higher.	....	....
		not of British manufacture.	ton	....	Rs. 48-12 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 32-8 per ton.	....	....
		(*b*) not fabricated, all sorts not otherwise specified— of British manufacture ..	ton	....	Rs. 43-12	....	....
		not of British manufacture.	ton	....	Rs. 73-12	....	....
103M	148A	IRON OR STEEL SHEETS (including cuttings, discs and circles) under ⅛ inch thick, galvanized, not fabricated— of British manufacture—					
		(*i*) if made from Indian sheet bar imported into the United Kingdom after the 23rd day of December, 1932.	ton	....	Rs. 30	....	....
		(*ii*) if made from sheet bar other than Indian sheet bar imported into the United Kingdom after the 23rd day of December, 1932.	ton	....	Rs. 53	....	....
		not of British manufacture	ton	....	Rs. 83	....	....

* Under Government of India, Commerce Department Notification No. 260-T. (127), dated the 30th December 1930, as amended subsequently, and read with Section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, fabricated galvanized iron or steel sheets (including cuttings, discs and circles) under ⅛ inch thick are liable to duty at Rs. 91-4 per ton or 21½ per cent. *ad valorem*, whichever is higher, till the 31st October 1934.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		METALS, IRON AND STEEL—*concld.*					
103N	150	IRON OR STEEL RAILWAY TRACK MATERIAL—					
		A. Rails (including tramway rails the heads of which are not grooved)—					
		(*a*) (*i*) 30 lbs. per yard and over ..	ton	....	Rs. 16-4	....	....
		(*ii*) fish-plates therefor	ton	....	Rs. 7-8 or 12½ per cent. *ad valorem*, whichever is higher.	....	....
		(*b*) under 30 lbs. per yard, and fish-plates therefor—					
		if of British manufacture ..	ton	....	Rs. 32-8	....	....
		if not of British manufacture ..	ton	....	Rs. 46-4	....	....
		B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—					
		(*i*) for rails 30 lbs. per yard and over .	ton	....	Rs. 17-8 or 21¼ per cent. *ad valorem*, whichever is higher.	....	....
		(*ii*) for rails under 30 lbs. per yard—					
		of British manufacture	ton	....	Rs. 36-4 or 21¼ per cent. *ad valorem*, whichever is higher.	....	....
		not of British manufacture ..	ton	....	Rs. 36-4 or 21¼ per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.	....	....
		C. Sleepers, other than cast iron ..	ton	....	Rs. 12-8 or 12½ per cent. *ad valorem*, whichever is higher.	....	....
		D. Spikes (other than dogspikes) and tie-bars—					
		of British manufacture	ton	....	Rs. 32-8	....	....
		not of British manufacture . ..	ton	....	Rs. 46-4	....	....
		E. Dogspikes	cwt.	....	Rs. 2-13	....	....
		F. Gibs, cotters, keys, distance pieces and other fastenings for use with iron or steel sleepers.	cwt.	....	Rs. 2-8	....	....
103O	236	IRON OR STEEL RAILWAY TRACK MATERIALS not otherwise specified, including bearing plates, cast iron sleepers and lever boxes.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103P	236	IRON OR STEEL TRAMWAY TRACK MATERIALS not otherwise specified, including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103Q	236	IRON OR STEEL BARBED OR STRANDED FENCING-WIRE AND WIRE ROPE.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103R	149	IRON OR STEEL—	ton	....	Rs. 45	....	....
		(*a*) wire, other than barbed or stranded fencing-wire, wire-rope or wire-netting; and					
		(*b*) wire nails.					
103S	236	IRON OR STEEL (other than bar or rod) specially designed for the reinforcement of concrete.	....	*Ad valorem*	20 per cent. ..	10 per cent. ..	....
103T	149A	IRON OR STEEL, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India;	ton	....	Rs. 28-12 or 12½ per cent. *ad valorem*, whichever is higher.	....	....
		Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.					
104	195	ALL SORTS OF IRON AND STEEL AND MANUFACTURES THEREOF not otherwise specified.*	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		Tariff values—					
		Iron and Steel cans or drums—					
		When imported containing kerosene and motor spirit, namely:—					
		Cans, tinned, of four gallons capacity.	can	0 6 0			
		Cans or drums, not tinned, or two gallons capacity—					
		(*a*) with faucet caps	can or drum	1 8 0			
		(*b*) ordinary	,,	0 6 0			
		Drums of four gallons capacity—					
		(*a*) with faucet caps	drum	2 0 0			
		(*b*) ordinary	,,	1 0 0			

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, crucible steel is liable to duty at the standard rate of 20 per cent. *ad valorem* or the preferential rate of 10 per cent. *ad valorem*, as the case may be.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		METALS, OTHER THAN IRON AND STEEL.					
105	19	CURRENT COIN OF THE GOVERNMENT OF INDIA.	....	....	Free	....	....
106	20	GOLD BULLION AND COIN AND GOLD SHEETS AND PLATES which have undergone no process of manufacture subsequent to rolling.	....	....	Free	....	....
107	131	GOLD PLATE, GOLD LEAF, AND GOLD MANUFACTURES, all sorts not otherwise specified.	....	*Ad valorem*	50 per cent. ..	....	....
107A	43BB	SILVER BULLION AND COIN, not otherwise specified, and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.*	ounce	....	Five annas ..	....	....
108	132	SILVER PLATE, AND SILVER MANUFACTURES, all sorts not otherwise specified.	....	*Ad valorem*	50 per cent. ..	....	....
108A	154A	SILVER THREAD AND WIRE (including so-called gold thread and wire mainly made of silver) and silver leaf including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.†	.. .	*Ad valorem*	62½ per cent. ..	....	....
109	39A	TIN, block	ton	....	Rs. 312 8	....	....
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	....	....	Free	....	....
111	196	METALS AND MANUFACTURES THEREOF, namely :—	....	*Ad valorem*	30 per cent. ..	20 per cent.	....
		(*a*) Aluminium—circles, sheets and other manufactures not otherwise specified.					
		(*b*) Brass, bronze and similar alloys wrought, and manufactures thereof not otherwise specified.					
		(*c*) Copper wrought, and manufactures of copper, all sorts not otherwise specified.					
		(*d*) German silver including nickel silver.					
		(*e*) Lead wrought—the following articles, namely, pipes and tubes and sheets other than sheets for tea chests.					
		(*f*) Zinc or spelter wrought or manufactured not otherwise specified.					
		Tariff values—					
		Aluminium circles	lb.	0 9 6			
		Aluminium sheets, plain	,,	0 8 6			
		Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates.	cwt.	26 0 0			
		Brass, patent or yellow metal, circles weighing 1 lb. or above per square foot.	,,	30 0 0			
		Copper, braziers, sheets, plates and sheathing.	,,	30 0 0			
		Copper, circles	,,	35 0 0			
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 2 0			
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	1 2 0			
111A	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, AND MANUFACTURES THEREOF, not otherwise specified including unwrought ingots, blocks and bars of aluminium, scrap copper, and lead sheets for tea chests.‡	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Brass, patent or yellow metal (including gun metal) ingots.	cwt.	18 0 0			
		Brass, patent or yellow metal (including gun metal), old.	,,	17 0 0			
		Copper, old	,,	24 0 0			
		Copper, pigs, tiles, ingots, cakes, bricks and slabs.	,,	26 8 0			
		Lead, pig	,,	10 12 0			
		Quicksilver	lb.	2 8 0			

* The rate of excise duty on the 1st May 1934 and until further notice, on all silver produced in silver works in British India is 5 annas per ounce.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, all the articles included in this item are liable to duty at 50 per cent. *ad valorem*.

‡ Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, radium is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		PAPER, PASTEBOARD AND STATIONERY.					
111B	197A	LEAD PENCILS..	....	*Ad valorem*	30 per cent. or one anna per dozen, whichever is higher.	20 per cent.	....
112	197	PAPER, including chrome, marble, flint, poster and stereo printing paper; articles made of paper and papier maché; pasteboard, millboard and cardboard, all sorts other than strawboard; and stationery including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form; including also waste paper but excluding paper and stationery otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent.	....
		Tariff values—					
		Packing and wrapping paper—					
		Machine-glazed pressings	lb.	0 1 6			
		Manilla, machine-glazed or unglazed, and sulphite envelope.	,,	0 1 6			
		Kraft and imitation kraft	,,	0 1 6			
113	155	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70 per cent. of the fibre content.	lb.	....	One anna and three pies.	....	....
113A	99	PRINTING PAPER, all sorts not otherwise specified which contain mechanical wood pulp amounting to not less than 70 per cent. of the fibre content; and Strawboard, all sorts.	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Printing paper, not on reels (excluding chrome, marble, flint, poster and stereo), in which the mechanical wood pulp amounts to not less than 70 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 1 3			
		Strawboards (not lined)	cwt.	4 8 0			
114	156	WRITING PAPER—					
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	....	One anna and three pies or 18¾ per cent. *ad valorem*, whichever is higher.	....	....
		(*b*) All other sorts	lb.	....	One anna and three pies.	....	....
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	....	....	Free	....	....
116	21A	POSTAGE STAMPS, whether used or unused..	....	....	Free	....	....
116A	21B	PAPER MONEY..	....	....	Free	....	....
		RAILWAY PLANT AND ROLLING-STOCK.					
117	63	RAILWAY MATERIALS FOR PERMANENT-WAY AND ROLLING-STOCK, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turntables, weighbridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration:	....	*Ad valorem*	15§ per cent. ..	....	....
		Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein:					
		Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.					
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in Serial No. 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:	....	*Ad valorem*	15§ per cent. ..	....	....

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles *Wholly or Mainly* Manufactured—*contd.*					
		RAILWAY PLANT AND ROLLING-STOCK—*contd.*					
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.					
		YARNS AND TEXTILE FABRICS.					
119	43C	ARTIFICIAL SILK YARN AND THREAD ..	....	*Ad valorem*	25 per cent. or 3 annas per lb., whichever is higher.	....	....
120A	158N	COTTON BRAIDS OR CORDS, the following, namely :—					
		Ghoonsis and Muktakesis	lb.	....	6¼ annas	....	....
120B	158O	COTTON HOSIERY, the following, namely :—					
		Cotton undervests, knitted or woven, and cotton socks or stockings.	....	*Ad valorem*	25 per cent. or 12 annas per lb., whichever is higher.	....	....
120C	158M	COTTON KNITTED FABRIC	....	*Ad valorem*	50 per cent. or 12 annas per lb., whichever is higher.	....	....
120D	158J	The following COTTON FABRICS, namely : Sateens, including italians of Sateen weave, velvets and velveteens and embroidered all-overs—					
		(*a*) of British manufacture	....	*Ad valorem*	25 per cent. ..	....	....
		(*b*) not of British manufacture	....	*Ad valorem*	35 per cent. ..	....	....
120E	158C	COTTON FABRICS not otherwise specified, containing more than 90 per cent. of cotton—					
		(*i*) Grey piecegoods (excluding bordered grey chadars, dhuties, saris and scarves)—					
		(*a*) of British manufacture.. ..	....	*Ad valorem*	25 per cent. or 4½ annas per lb., whichever is higher.	....	....
		(*b*) not of British manufacture ..	....	*Ad valorem*	50 per cent. or 5½ annas per lb., whichever is higher.	....	....
		(*ii*) Cotton piecegoods and fabrics not otherwise specified—					
		(*a*) of British manufacture.. ..	....	*Ad valorem*	25 per cent. ..	....	....
		(*b*) not of British manufacture ..	....	*Ad valorem*	50 per cent. ..	....	....
120F	158D	FABRICS not otherwise specified containing more than 90 per cent. of artificial silk—					
		(*a*) of British manufacture	....	*Ad valorem*	30 per cent. or 2½ annas per square yard, whichever is higher.	....	....
		(*b*) not of British manufacture	....	*Ad valorem*	60 per cent. or 4 annas per square yard, whichever is higher.	....	....
120G	158E	FABRICS, not otherwise specified containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—					
		(*i*) Pongee	....	*Ad valorem*	50 per cent. *plus* Re. 1 per lb.	....	....
		(*ii*) Fuji, Boseki and corded (excluding white cord).	....	*Ad valorem*	50 per cent. *plus* Re. 1-8 per lb.	....	....
		(*iii*) Other sorts	....	*Ad valorem*	50 per cent. *plus* Rs. 2 per lb.	....	....
		Tariff values— Silk piecegoods (white or coloured, plain or figured, all lengths and all widths) and other manufactures of silk from Japan and China (including Hongkong)—					
		Japan— Paj, all kinds, including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so-called (i.e., swivel weave-work or Khakho embroidered), embossed and pineapples but excluding all kinds of Shioji or Shin Paj.	lb.	8 12 0			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		YARNS AND TEXTILE FABRICS—*contd.*					
120G	158E	FABRICS not otherwise specified containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—*contd.*					
		Tariff values—contd.					
		Silk piecegoods (white or coloured, plain or figured, all lengths and all widths) and other manufactures of silk from Japan and China (including Hongkong)—*contd.*					
		Japan—contd.					
		Satins, Taffetas, and Kohakus, all kinds, including striped, printed, woven so-called (i.e., swivel weave-work or Khakho embroidered), and embossed.	lb.	8 12 0			
		Fugi and Boseki—					
		(*a*) Plain, coloured or printed, whether woven with silk stripes or silk flowers and all other kinds not falling under (*b*).	,,	4 8 0			
		(*b*) Woven so-called (i.e., swivel weave-work or Khakho embroidered in artificial silk or embellished with artificial silk).	,,	4 0 0			
		Fancies—					
		(*a*) Plain, coloured or printed including Georgettes, Crepes, ninons, gauzes and Shioji or Shin Paj, whether woven with silk stripes or silk flowers and all other kinds not falling under (*b*) but excluding silk embroidered piecegoods.	,,	13 0 0			
		(*b*) Woven so-called (i.e., swivel weave-work or Khakho embroidered in artificial silk or embellished with artificial silk), including Georgettes, Crepes, ninons, gauzes and Shioji or Shin Paj.	,,	11 8 0			
		Spun crepe—					
		(*a*) Koubo, striped and plain ..	,,	6 0 0			
		(*b*) All other kinds excluding Kembo.	,,	8 0 0			
		Burmese scarves—					
		(*a*) Paj or Habutai	,,	31 0 0			
		(*b*) Other kinds	,,	38 0 0			
		* Cotton and silk mixed satins, other than embroidered.	,,	3 8 0			
		* Cotton and silk mixed Fugi and Boseki, all kinds.	,,	3 0 0			
		China (including Hongkong but excluding Canton)—					
		Corded, all kinds, excepting white cords.	,,	2 12 0			
		Crepe, gauze, and paj, all kinds ..	,,	10 8 0			
		Fugi and Boseki, all kinds.. ..	,,	4 8 0			
		N.B.—The tariff values marked with an asterisk (*) are also applicable to silk mixtures under Serial No. 120H below.					
120H	158F	FABRICS not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk—					
		(*i*) containing more than 50 per cent. of silk or artificial silk or of both.	....	*Ad valorem*	50 per cent. *plus* Rs. 2 per lb.	....	....
		(*ii*) containing not more than 50 per cent. of silk or artificial silk or of both—					
		(*a*) containing more than 10 per cent. artificial silk.	....	*Ad valorem*	50 per cent. or Re. 1-8 per lb., whichever is higher.	....	....
		(*b*) containing no artificial silk or not more than 10 per cent. artificial silk.	....	*Ad valorem*	50 per cent. ..	....	....
		N.B.—For tariff values under this item *see* those marked with an asterisk (*) under Serial No. 120G above.					

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		YARNS AND TEXTILE FABRICS—*contd.*					
120I	158G	FABRICS not otherwise specified, containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk—					
		(*i*) containing 50 per cent. or more cotton—					
		(*a*) of British manufacture ..	....	*Ad valorem*	30 per cent. or 2 annas per square yard, whichever is higher.	....	....
		(*b*) not of British manufacture .	....	*Ad valorem*	50 per cent. or 3½ annas per square yard, whichever is higher.	....	....
		(*ii*) containing no cotton or containing less than 50 per cent. cotton—					
		(*a*) of British manufacture ..	....	*Ad valorem*	30 per cent. or 2½ annas per square yard, whichever is higher.	....	....
		(*b*) not of British manufacture..	....	*Ad valorem*	50 per cent. or 4 annas per square yard, whichever is higher.	....	....
120J	158H	FABRICS not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton—					
		(*a*) of British manufacture	....	*Ad valorem*	25 per cent. ..	....	....
		(*b*) not of British manufacture ..	....	*Ad valorem*	50 per cent. ..	....	....
120K	158K	FABRICS containing gold or silver thread ..	....	*Ad valorem*	50 per cent. ..	....	....
120L	158L	TEXTILE MANUFACTURES, the following articles when made wholly or mainly of any of the fabrics specified in Serial Nos. 120D to 120K :—	....	*Ad valorem*	The *ad valorem* rates of duty applicable to the fabric of which the article is wholly or mainly made.	....	....
		Bed sheets. Bed spreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Socks (cotton). Towels. Umbrella coverings.					
121	158	COTTON TWIST AND YARN, and cotton sewing or darning thread—					
		(*i*) of counts above 50's—					
		(*a*) of British manufacture ..	....	*Ad valorem*	5 per cent. ..	....	....
		(*b*) not of British manufacture .	....	*Ad valorem*	6¼ per cent. ..	....	....
		(*ii*) of counts 50's and below—					
		(*a*) of British manufacture ..	....	*Ad valorem*	5 per cent. or 1½ annas per lb., whichever is higher.	....	....
		(*b*) not of British manufacture .	....	*Ad valorem*	6¼ per cent. or 1⅞ annas per lb., whichever is higher.	....	....
121A (i)	238G	APPAREL, HOSIERY, HABERDASHERY, MILLINERY, DRAPERY, HATS, CAPS, BONNETS AND HATTERS' WARE, not otherwise specified.	....	*Ad valorem*	35 per cent. ..	25 per cent. ..	25 per cent.
121A (ii)	238F	FENTS, not exceeding 4 yards in length, being *bona fide* remnants of piece goods or other fabrics.	....	*Ad valorem*	35 per cent. ..	25 per cent. ..	....
121A (iii)	238D	RIBBONS	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
121A (iv)	238E	SOCKS AND STOCKINGS made wholly or mainly from silk or artificial silk.	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
122	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	....	....	Free	....	....

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—*Articles Wholly or Mainly Manufactured—contd.*					
		YARNS AND TEXTILE FABRICS—*concld.*					
122A (i)	238	WOOLLEN CARPETS, FLOOR RUGS, SHAWLS AND OTHER MANUFACTURES OF WOOL not otherwise specified, including felt.*	....	*Ad valorem*	35 per cent. ..	25 per cent. ..	....
122A (ii)	238A	WOOLLEN HOSIERY AND WOOLLEN KNITTED APPAREL, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	....	*Ad valorem*	35 per cent. or Re. 1-2 per lb., whichever is higher.	25 per cent...	....
122A (iii)	238B	WOOLLEN FABRICS, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	....	*Ad valorem*	35 per cent. or Re. 1-2 per lb., whichever is higher.	25 per cent. ..	....
122A (iii)	238C	FABRICS, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.	....	*Ad valorem*	35 per cent. ..	25 per cent. ..	....
122B	199	WOOLLEN YARN FOR WEAVING AND KNITTING WOOL.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
122C	45B	YARN (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	....	*Ad valorem*	6¼ per cent. ..	....	....
123	100	YARNS AND TEXTILE FABRICS, that is to say:— Cotton thread other than sewing or darning thread. Flax, twist and yarn. Hemp manufactures. Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth. Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk. Fabrics not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton.	....	*Ad valorem*	25 per cent. ..	....	....
124	100A	SILK OR ARTIFICIAL SILK GOODS USED OR REQUIRED FOR MEDICAL PURPOSES, namely:—silk or artificial silk ligatures; elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee-caps, leggings, socks, anklets, stockings, suspensory bandages, silk or artificial silk abdominal belts, silk or artificial silk web catheter tubes, and oiled silk or artificial silk.	....	*Ad valorem*	25 per cent. ..	....	....
125	158A	SILK YARN including thrown silk warps but excluding sewing thread and yarn spun from silk waste or noils.	....	*Ad valorem*	25 per cent. *plus* 14 annas per lb.	....	....
126	158B	SILK YARN spun from waste or noils and silk sewing thread.	....	*Ad valorem*	25 per cent. ..	....	....
126A	238H	TEXTILE MANUFACTURES, not otherwise specified.	....	*Ad valorem*	35 per cent. ..	25 per cent. ..	....
		MISCELLANEOUS.					
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	....	*Ad valorem*	2½ per cent. ..	....	....
128	23	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	....	....	Free	....	....
129	101	ART, works of, excluding those specified in Serial No. 128 and Serial No. 155.	....	*Ad valorem*	25 per cent. ..	....	....
129A	200	ASBESTOS MANUFACTURES, not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
129B	239	ASPHALT	....	*Ad valorem*	25 per cent. ..	....	15 per cent.

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, woollen waste and rags are exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of —	
						The United Kingdom.	A British Colony.
		III.—Articles Wholly or Mainly Manufactured.—*contd.*		Rs. a. p.			
		MISCELLANEOUS.—*contd.*					
129C	134	BANGLES, BEADS AND FALSE PEARLS ..	....	*Ad valorem*	50 per cent. ..	....	....
		Tariff values—					
		Celluloid bangles—					
		Celluloid, plain, flat, with border and without border and grooved but excluding double border and double grooved and those under ¼ inch (i.e., 2 lines) width.	doz. pairs	0 10 6			
		Celluloid (rubber) rings excluding coils.	,,	0 2 6			
		Celluloid, zigzag, all colours	,,	0 2 0			
		Glass bangles—					
		China—					
		Nimuchi and pasalal	100 pairs	2 0 0			
		Bracelet, Jadi and fancy, all kinds .	,,	4 0 0			
		Rajawarakh, all kinds	,,	5 8 0			
		Japan—					
		Reshmi or lustre, all colours—					
		Fancy (including all kinds of Vakmel or zigzag but excluding hexagonal bangles).	doz. pairs	0 1 3			
		Fancy hexagonal	,,	0 0 9			
		All others	,,	0 0 8			
		Hollow or tube, all colours ..	,,	0 1 9			
		Sonerikada (golbala)—					
		Containing gold in their composition.	,,	0 12 0			
		All others	,,	0 2 0			
130	24	BOOKS PRINTED, including covers for printed books, maps, charts, and plans, proofs, music, manuscripts, and illustrations specially made for binding in books.	....	....	Free	....	....
131	201	BRUSHES, all sorts	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
132	103	The following BUILDING AND ENGINEERING MATERIALS, namely, bricks, chalk, lime and clay.	....	*Ad valorem*	25 per cent.* ..	....	....
132A	202	BUILDING AND ENGINEERING MATERIALS, all sorts not of iron, steel or wood, not otherwise specified, including cement, (excluding Portland cement other than white Portland cement), tiles other than glass, earthenware or porcelain tiles, and firebricks not being component parts of any article included in Serial No. 96 or No. 117.*	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
132B	203	BUTTONS, metal	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
133	104	CANDLES	....	*Ad valorem*	25 per cent. ..	....	....
134	240	CINEMATOGRAPH FILMS, not exposed ..	....	*Ad valorem*	25 per cent. ..	15 per cent. ..	....
135	134A	CINEMATOGRAPH FILMS, exposed	....	*Ad valorem*	37½ per cent. ..	....	....
		Tariff values—					
		Exposed standard positive films, new or used—					
		Feature films	foot	0 7 0			
		Other films	,,	0 3 0			
136	204	COIR FIBRE, COIR YARN AND COIR MATS AND MATTING.	....	*Ad valorem*	30 per cent. ..	....	20 per cent.
		Tariff values—					
		Coir fibre	cwt.	4 0 0			
		Coir yarn	,,	12 0 0			
136A	205	CORDAGE, ROPE AND TWINE OF VEGETABLE FIBRE, other than jute and cotton, not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
137	206	CORK MANUFACTURES, not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
138	106A	FIREWORKS, specially prepared as danger or distress lights for the use of ships.	....	*Ad valorem*	25 per cent. ..	....	....
138A	135	FIREWORKS, not otherwise specified (*see* Serial No. 138).	....	*Ad valorem*	50 per cent. ..	....	....
139	107	FURNITURE TACKLE AND APPAREL, not otherwise described, for steam-sailing, rowing and other vessels.	....	*Ad valorem*	25 per cent. ..	....	....
139A	240A	The following GLASS-MAKING MATERIALS, namely, liquid gold, and covered crucibles for glass-making.	....	*Ad valorem*	25 per cent. ..	15 per cent. ..	....
139B	207	GLUE, all sorts other than clarified liquid glue.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
140	136	IVORY, manufactured, not otherwise specified.	....	*Ad valorem*	50 per cent. ..	....	....
141	137	JEWELLERY AND JEWELS†	....	*Ad valorem*	50 per cent. ..	....	....
142	24A	LIGHT SHIPS	....	....	Free	....	....

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, as amended subsequently, sand is exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, articles of imitation jewellery (including buttons and other fasteners) which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1.5 per cent., are liable to duty as 'hardware, other sorts' at the standard rate of 30 per cent. *ad valorem* or the preferential rate of 20 per cent. *ad valorem*, as the case may be, under Serial No. 84A.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured—*contd.*					
		MISCELLANEOUS—*contd.*					
143	159	MATCHES, UNDIPPED SPLINTS AND VENEERS—					
		(a) Matches—					
		(1) In boxes or booklets containing on an average not more than 40 matches.	Per gross of boxes or booklets.	....	The rate at which excise duty is for the time being leviable on such matches manufactured in British India* *plus* ten annas.	....	....
		(2) In boxes or booklets containing on an average more than 40 but not more than 60 matches.	Do.	....	The rate at which excise duty is for the time being leviable on such matches manufactured in British India† *plus* fifteen annas.	....	....
		(3) In boxes or booklets containing on an average more than 60 but not more than 80 matches.	Do.	....	The rate at which excise duty is for the time being leviable on such matches manufactured in British India‡ *plus* Re. 1-4.	....	....
		(4) All other matches	For every 48 matches or fraction thereof.	....	The rate at which excise duty is for the time being leviable on such matches manufactured in British India§ *plus* one pie.	....	....
		(b) Undipped Splints such as are ordinarily used for match-making.	lb.	....	Five annas and seven and half pies.	....	....
		(c) Veneers such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	lb.	....	Seven annas and six pies.	....	
144	108	MATS AND MATTINGS, not otherwise specified.	....	*Ad valorem*	25 per cent. ..	....	....
145	108A	NEWSPAPERS, old, in bales and bags ..	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff value—					
		Old newspaper in bales and bags ..	cwt.	3 14 0			
146	109	OILCAKES	....	*Ad valorem*	25 per cent. ..	....	....
147	208	OIL CLOTH AND FLOOR CLOTH	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
148	209	PACKING—ENGINE AND BOILER—ALL SORTS, not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
148A	209A	PARASOLS AND SUNSHADES, and fittings for umbrellas, parasols and sunshades.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		Tariff values—					
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—					
		Solid Flexus, all sizes—					
		From Japan	dozen sets of 8.	1 2 0			
		From other countries	,,	2 4 0			
		Solids, 23, 25 and 27 inches—					
		From Japan	dozen sets of 12.	1 5 0			
		From other countries	,,	2 10 0			
		Solids, 16, 19 and 21 inches—					
		From Japan	dozen sets of 8.	0 12 0			
		From other countries	,,	1 4 0			
149	112	PERFUMERY, not otherwise specified ..	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Gowla, husked and unhusked	cwt.	58 0 0			
		Kapurkachri (sedoary)	,,	18 0 0			
		Patch leaves (patchouli)	,,	17 0 0			
		Rose-flowers, dried	,,	17 4 0			
150	113	PITCH AND TAR	....	*Ad valorem*	25 per cent. ..	....	....
		Tariff values—					
		Coal pitch	cwt.	2 8 0			
		Stockholm pitch	,,	14 0 0			

* The rate of excise duty on the 1st May 1934, and until further notice is Re. 1.
† The rate of excise duty on the 1st May 1934, and until further notice is Re. 1-8.
‡ The rate of excise duty on the 1st May 1934, and until further notice is Rs. 2.
§ The rate of excise duty on the 3rd May 1934, and until further notice is 4 annas for every 1,440 matches or fraction thereof.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		III.—Articles Wholly or Mainly Manufactured.—*concld.*					
		MISCELLANEOUS—*concld.*					
151	114	POLISHES AND COMPOSITIONS	....	*Ad valorem*	25 per cent. ..	....	....
152	241	PORTLAND CEMENT, excluding white Portland cement.	ton	....	Rs. 18-4	Rs. 13-12 ..	....
153	46D	PRINTERS' INK..	....	*Ad valorem*	10 per cent. ..	....	....
153A	46	PRINTING TYPE	lb.	....	One anna and three pies.	....	....
154	54	The following PRINTING MATERIAL, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	....	*Ad valorem*	2½ per cent. ..	....	....
155	138	PRINTS, ENGRAVINGS AND PICTURES (including photographs and picture post cards), not otherwise specified.*	....	*Ad valorem*	50 per cent. ..	....	....
156	55	RACKS, for the withering of tea leaf ..	....	*Ad valorem*	2½ per cent. ..	....	....
157	24B	ROPES, cotton	....	....	Free	....	....
158	210	RUBBER TYRES AND TUBES AND OTHER MANUFACTURES OF RUBBER, not otherwise specified, excluding apparel and boots and shoes.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
		Tariff values—					
		Cycle tyres from Japan and the Far East	dozen	10 8 0			
		Cycle tubes from Japan and the Far East	,,	2 8 0			
159	64	SHIPS AND OTHER VESSELS FOR INLAND AND HARBOUR NAVIGATION, including steamers, launches, boats and barges imported entire or in sections :	....	*Ad valorem*	15⅝ per cent. ..	....	....
		Provided that articles of machinery as defined in Serial No. 96 or No. 98 shall, when separately imported, not be deemed to be included hereunder.					
159A	115	SLATE PENCILS	....	*Ad valorem*	25 per cent. ..	....	....
160	243	SMOKERS' REQUISITES, excluding tobacco and matches.	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
161	116	SOAP, not otherwise specified	....	*Ad valorem*	25 per cent. ..	....	....
161A	242	SOAP, toilet	....	*Ad valorem*	35 per cent. or Rs. 20 per cwt., whichever is higher.	25 per cent. ..	....
161B	45E	SOAP, household and laundry—					
		(1) in plain bars of not less than one pound in weight.	cwt.	....	Rs. 4	....	....
		(2) other sorts	cwt.	....	Rs. 6-8	....	....
162	47	STARCH AND FARINA	....	*Ad valorem*	15 per cent. ..	....	....
162A	24D	STONE, prepared as for road metalling ..	....	....	Free	....	....
163	118	STONE AND MARBLE, and articles made of stone and marble but excluding stone prepared as for road metalling.†	....	*Ad valorem*	25 per cent. ..	....	....
163A	119	TEA CHESTS AND PARTS and fittings thereof	....	*Ad valorem*	25 per cent. ..	....	....
163B	210A	TILES of earthenware and porcelain ..	....	*Ad valorem*	30 per cent. or two annas per square foot, whichever is higher.	20 per cent. ..	....
164	211	TOILET REQUISITES, not otherwise specified.	....	*Ad valorem*	30 per cent. ..	20 per cent. ..	....
165	244	TOYS, GAMES, PLAYING CARDS AND REQUISITES for games and sports, bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of British India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows.	....	*Ad valorem*	50 per cent. ..	40 per cent. ..	....
		Tariff value—					
		Bird shot	cwt.	25 0 0			
165A	160	WOOD PULP	ton	....	Rs. 56-4	....	....
166	120	ALL OTHER ARTICLES WHOLLY OR MAINLY MANUFACTURED, not otherwise specified.	....	*Ad valorem*	25 per cent. ..	....	....

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, wall pictures and diagrams such as are ordinarily used for instructional purposes are exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, as amended subsequently, sandstone is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
						The United Kingdom.	A British Colony.
				Rs. a. p.			
		IV.—Miscellaneous and Unclassified.					
167	25	ANIMALS, living, all sorts	....	....	Free	....	....
167A	245	BETELNUTS	....	*Ad valorem*	45 per cent. ..	....	37½ per cent.
		Tariff values—					
		Betelnuts (husked)—					
		Whole from Straits, Dutch East Indies and Siam.	cwt.	6 0 0			
		Whole from Goa and Ceylon ..	,,	10 0 0			
		Split from Ceylon—					
		(*a*) Mature	,,	14 0 0			
		(*b*) Immature	,,	28 0 0			
		All other sorts including split not specified and sliced.	,,	8 0 0			
168	121	CORAL	....	*Ad valorem*	25 per cent. ..	....	....
169	57	FODDER, bran and pollards	....	*Ad valorem*	2½ per cent. ..	....	....
169A	25A	INSIGNIA AND BADGES OF OFFICIAL, British and Foreign Orders.	....	....	Free	....	....
169B	25B	PLANTS, living, all sorts	....	....	Free	....	....
170	26	SPECIMENS, MODELS AND WALL DIAGRAMS, illustrative of natural science, and medals and antique coins.*	....	....	Free	....	....
171	212	UMBRELLAS	....	*Ad valorem*	30 per cent. or eight annas each, whichever is higher.	20 per cent.	....
172	123	ALL OTHER ARTICLES, not otherwise specified, including articles imported by post.	....	*Ad valorem*	25 per cent. ..	....	....

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, wall pictures and diagrams such as are ordinarily used for instructional purposes are also exempt from payment of import duty.

SCHEDULE III—EXPORT TARIFF.

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
			Rs. a. p.	Rs. a.
	JUTE, OTHER THAN BIMLIPATAM JUTE.			
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	....	1 4
	(2) All other descriptions	,,	....	4 8
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
	(1) Sacking (cloth bags, twist, yarn, rope and twine)*	Ton of 2,240 lbs.	....	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.†	,,	....	32 0
	SKINS.			
3	RAW SKINS‡	....	*Ad valorem*	5 per cent
	Tariff values—			
	If exported from Burma—			
	(1) Goat and kid skins	piece	0 8 0	
	(2) Sheep skins	,,	0 6 0	
	If exported from any place in British India other than Burma—			
	(1) Goat and kid skins	piece	0 14 0	
	(2) Sheep skins	,,	0 8 0	
	RICE.			
4	RICE, husked or unhusked, including rice flour but excluding rice bran and rice dust, which are free.	Indian maund of 82 2/7 lbs. avoirdupois weight.	....	Two annas and three pies.

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, as amended subsequently, bagging for raw cotton made from cadis rove or from rove containing, in addition to cadis or other material not subject to export duty, not more than 15 per cent. jute weighing not less than 1¼ lbs. per square yard and having a total of not more than 140 single or double warp and weft threads per square yard, is exempt from payment of export duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, Jute Rags such as are used for paper making are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

‡ Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, skin cuttings and fleshings such as are used for glue-making are exempt from payment of export duty.

Report for the year 1933.

Section IV.

SPEECH OF THE FINANCE MEMBER

ON

INTRODUCTION OF BUDGET FOR 1934-35.

SPEECH BY THE HON'BLE FINANCE MEMBER ON INTRODUCING THE BUDGET PROPOSALS FOR 1934-35.

Once more a year has passed, and it falls to me to give an account of India's financial administration and to present proposals for the coming year.

2. This is the last occasion on which I shall do so and for this reason it seems appropriate to take stock of the course of financial affairs during the past few years and to present the proposals for the current year in relation to a somewhat wider background than usual. I propose to do this not merely because this year marks the last chapter in the story of a particular Finance Member, but also because I have certain proposals to make this year which can only be properly understood in this wider setting.

3. I need hardly take time in describing the painfully well-known features of what has happened to the world since the end of 1929, when we entered into the severest period of economic disturbance and depression which our modern system has experienced, and during which all countries have been faced with almost insoluble difficulties and tasks of readjustment as regards their public finance. I will only deal briefly with a few salient facts. As a measure of India's difficulties I may remind the House that whereas in the ten years ending March 31, 1930, the value of India's exports and re-exports of merchandise averaged just under 326 crores, in 1930-31 that fell to just under 226 crores, in 1931-32 to about 160 crores and in 1932-33 to 135½. Imports of merchandise though they did not fall quite in the same proportion as exports, owing to the well-known fact that private gold exports gave India a supplementary purchasing power, nevertheless fell very steeply from an average of 242 crores for the ten years ending March 31, 1930, to 163 crores in 1930-31, 125 crores in 1931-32, and 132 crores in 1932-33. In view of the extent to which we rely on customs import duties for revenue, the effects of this enormous drop must be obvious. At the same time our other main source of tax revenue—income-tax—was heavily cut into. I may give one simple index of this fall. Taking the head of income assessable as "profits," the annual profits of companies and registered firms in India which averaged over 53 crores in the eight years ending March 31, 1930, fell to under 29 crores in 1932-33. Simultaneously with this crumbling of the foundations of our tax revenue, there has been a heavy drop in non-tax revenue; and I would invite the attention of those interested in this matter to the analytical tables published at the beginning of the Finance Secretary's Memorandum. Non-tax revenue, which in 1923-24 was Rs. 30½ crores, had fallen in 1929-30 to Rs. 19½ crores and for 1934-35 is down to Rs. 5¼ crores. This has of course put a heavy strain on tax revenue. Lastly, we have had at the same time to face serious losses of customs import duties for reasons other than the economic depression, namely, as a result of the operation of protective policies, especially as regards cotton piecegoods and sugar.

4. The story of how these developments were reflected in India's public finances has been told from year to year in my budget speeches. At the outset revenue was falling away too rapidly for us to keep pace with the situation, and in 1930-31 and 1931-32 we incurred deficits which were larger than the amount set aside each year for the reduction of debt. In the middle of the latter year, however, we took drastic emergency measures by way of retrenchment, cuts in pay, and taxation, the objective of which was that the position should be so restored by March 31, 1933, as not only to produce equilibrium for the future, but to create a soundly balanced position for the two years 1931-32 and 1932-33 combined. These steps, as I recorded in my budget speech last year, fully succeeded in their object, and I may briefly remind the House of the figures as now shown in the final accounts.

The actual result for 1932-33 is that after providing 6,84 lakhs for Reduction of Debt there was a surplus of 1,55 lakhs, so that without taking into account Reduction of Debt the excess of receipts over outgoings was 8,39 lakhs. As in 1931-32 the corresponding figure had been a deficiency of 4,86 lakhs, the net result is that over the two years combined we not only paid our way so far as budgetary income and expenditure is concerned, but in addition provided a sum of 3,53 lakhs for Reduction of Debt.

5. *Current year*, 1933-34.—How then are we faring in the current year ? Our revised estimates show that, leaving out of account the Reduction of Debt provision, we shall have a surplus of 4,29 lakhs. In the budget estimates we had hoped for a surplus of 25 lakhs after providing 6,88 lakhs for Reduction of Debt, so that the net result is 2,84 lakhs less favourable than our estimates. This deterioration is accounted for by a drop of 5,04 lakhs on revenue, partly balanced by a saving of 220 lakhs on expenditure. The full figures are as follows :—

	Budget, 1933-34.	Revised, 1933-34.
Total Revenue	124,35	119,31
Expenditure (exclusive of Reduction of Debt)	117,22	115,02
Balance	+7,13	+4,29
Provision for Reduction of Debt	6,88	
Final balance	+25	

6. The explanation of the falling off of revenue is simple, and in some respects not so unsatisfactory as the figures themselves would appear to indicate. The chief differences which I need deal with in this general account are a deficiency on the estimates of 4,38 lakhs under Customs and 93 lakhs under Income-tax. As regards Customs, last year I made it quite clear that it was impossible in the entirely abnormal conditions then prevailing to find any reliable basis for forecasting customs receipts, and I therefore framed my estimates on the assumption that the conditions of the previous year as regards exports and imports of merchandise would be repeated, subject to allowance of a drop of about 1 crore in import duties to cover decreases in sugar import duty due to the growth of Indian production and in the cotton piecegoods duty where the figures for 1932-33 had to be regarded as abnormal. The results have proved that we did not allow enough for these changes. The effects of the development of the sugar industry in India have been felt more rapidly than we anticipated, and we now expect to be 1,10 lakhs short of our estimates on sugar while as regards cotton piecegoods and other textiles it is now clear that the receipts for 1932-33 were entirely abnormal, and we estimate that the duties on the whole range of textile fabrics and yarn will be 2,67 lakhs less than the budget estimate and 3,63 lakhs less than the actuals for 1932-33.*

* The course of revenue receipts over the last few years under this important head is interesting as brought out in the following summary :—

Summary of receipts from Customs import duties on textile fabrics and yarn.

(In lakhs of rupees.)

Number of article in Customs Revenue Statement.	——	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	Budget, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
16	Artificial silk yarn and thread.	10	7	7	11	17	20	14	15
17	Cottoin yarn and thread.	46	45	30	37	55	48	40	45
17A	Artificial silk piecegoods (other than fents).	..	..	..	..	..	90	70	70
18	Silk and artificial silk mixtures.	8	8	5	18	48	45	42	42
29	Yarn and textile fabrics not liable to preferential rates of duty.	1,75	1,59	99	1,11	1,36	95	75	1,09
32	Silk piecegoods and manufactures of silk and artificial silk not otherwise specified.	88	79	50	.. 1,07	2,55	1,60	1,20	1,20
42-45	Cotton piecegoods ..	6,04	5,84	3,73	3,71	6,53	6,10	4,40	4,25
	Total of all the above items.	9,31	8,82	5,64	6,55	11,64	10,68	8,01	8,17
53	Haberdashery and millinery.	..	..	..	..	..	25	15	15
	GRAND TOTAL ..	..	..	..	..	..	10,93	8,16	8,32

Apart from the shortfall under these two heads, which account for the greater part of the drop, there has been a slight falling off under a number of other heads.

There is some consolation to be drawn from these results. The falling off in imports of sugar and textiles at least means that Indian producers have had a greater share in the home market, while as regards the general falling off in imports this has been balanced by a substantial increase in exports and a satisfactory feature is that as a result of these changes India is moving back towards her normal favourable balance of trade in merchandise and is thus diminishing her reliance on gold exports in order to maintain an even keel. The position in this respect is interesting and significant. Last year in the 9 months to December exports of merchandise (including re-exports) amounted to 99 crores and imports of merchandise to 102 crores, thus showing an adverse balance of 3 crores. For the same period this year exports have been 111 crores and imports 85 thus showing a favourable balance of 26 crores, and an increase in exports of 12 crores combined with a decline in imports of 17 crores.

7. Turning to the other decreases in revenue, I have mentioned income-tax where we expect to fall short of our estimates by 93 lakhs, and all one can say about this is that it is unhappily an illustration of the depth of the general depression.

8. As to the other heads of revenue, I need not comment at length. Net receipts from Opium are up by 24 lakhs (gross 39) owing to exports of provision opium being larger than anticipated.

Interest and Currency and Mint receipts are down by 23 lakhs and 51 lakhs respectively due to the lower rates of interest prevailing—the latter of course being balanced by a reduction in interest paid. As against this we have had a windfall under the head of Extraordinary Receipts of 33 lakhs due to the repayment of a pre-war debt by the Persian Government.

The position as regards revenue may be summarised as follows :—

Summary of main differences between Revised Estimates, 1933-34 *and Budget Estimates.*

	+Better, —Worse.	
	+	—
Customs	..	4,38
Taxes on Income	..	93
Salt	..	20
Opium receipts (gross)	39	..
Interest receipts	..	23
Currency and Mint receipts..	..	51
Other heads	82	..
	1,21	6,25
	—5,04	

9. *Expenditure,* 1933-34.—As regards expenditure, I need not say much at this stage. The saving over our budget estimates of 2,20 lakhs is due mainly to two causes, first the receipt of 1,78 lakhs on account of the payments from His Majesty's Government towards the Defence budget following the Capitation Tribunal award, and secondly the non-payment of 88 lakhs interest on war debt for which we had provided in the budget.

10. I shall have more to say on the significance of those various changes at a later stage. For the moment, before I come to my proposals for next year, I want to turn to a review of the effects of our policy during the past three years, that is to say, since the real crisis began.

As to the budgetary position, the figures which I have already given amount to this, that during these three years we shall have met all our current expenditure out of revenue and realized a total surplus balance of nearly Rs. 8 crores which had gone to swell our balances and reduce our debt (3,53 lakhs on 1931-32 and 1932-33 combined and 4,29 lakhs in 1933-34).

The figures may be conveniently summarised as follows :—

	Rs., Crores.		
	1931-32.	1932-33.	1933-34. (Revised Estimate.)
Revenue	121.64	126.40	119.31
Expenditure (exclusive of Debt Reduction provision)	126.50	118.01	115.02
Balance ..	—4.86	+8.39	+4.29

11. This soundness in our budgetary policy has enabled us to effect a striking improvement in our general position. When the crisis of September 1931 came upon us we were in a very vulnerable condition for two reasons, first, our external currency reserves were unduly low, and secondly, we had a dangerous load of floating and short-term debt hanging over us. As to currency reserves, the gold and sterling securities (and I shall take gold at the old parity throughout this comparison) in the Paper Currency and Gold Standard Reserves amounted on September 21, 1931, to 57.82 crores against a note issue of 146 crores, or a proportion of 40 per cent. On March 31, 1934, we estimate that the position will be gold and sterling securities 106 crores, note issue 178 crores, percentage 60 per cent. There has thus been an increase in the value of our external reserves since the crisis began of 48.17 crores (leaving out of account the potential profit on gold which at present amounts to a hidden reserve of 27 crores).

12. Now let us consider the floating and short-term debt position. At the end of September 1931 our total debt maturing within five years was—

	Crores. Rs.
(*i*) Rupee Treasury Bills (with the public and in the Paper Currency Reserve)	80.78
(*ii*) Rupee Loans	165.77
(*iii*) Sterling Loans	90.00
Total Rs.	336.55

of which there was due to mature in twelve months—

(*i*) above	80.78
out of (*iii*) above	20.00
Total Rs.	100.78

As compared with this the position on March 31, 1934, will be as follows :—

	Crores. Rs.
(*i*) Rupee Treasury Bills (with the public and in the Paper Currency Reserve)	47.75
(*ii*) Rupee Loans	79.21
(*iii*) Sterling Loans	39.00
Total Rs.	165.96

of which there will be due to mature within twelve months—

(*i*) above	47.75
(*ii*) above	13.00
Total Rs.	60.75

The net result is that the near maturities will have been reduced by 170.59 crores, out of which immediate liabilities will have been reduced by 40 crores.

13. In order to complete the picture as regards debt and our capital position generally and to bring out the improvement which has been effected in the last three years, it is also necessary to consider the reduction of interest charges.

The position in this respect is complicated and it is difficult to give a simple comparison to show the effects of our recent conversion operations and the improvement of our credit, for there are various complicating factors to take into account. There is the actual direct saving of interest on conversion operations, the effects of which are not fully revealed in our own budget because our policy is to give a proportionate part of the benefit to the Railways, the Provincial Governments, etc., on whose behalf we have raised our loans.

Then of course there is a substantial saving due not to loan conversion operations in the strict sense, but to the cheaper rates for Treasury Bills which have been produced by our policy. As against this some of the very changes which have made our position stronger, the funding of floating debt and the increasing of Treasury balances and sterling currency reserves, actually cost us money in increased interest charges or loss of interest receipts, for naturally we have to pay higher rates on permanent loans than on Treasury Bills, while we cannot earn the same rate on balances held in London as we have to pay on Treasury Bills in India.

Again, as a factor which has offset some of the benefit gained, there is an automatic increase in the rates debitable to the budget on Post Office Cash Certificates next year to which I will refer again.

Lastly, I must mention that in comparing one year with another just now one must take into account the war debt payments. It so happens however that in the comparison which I am about to make between 1931-32 and 1934-35 the provision for war loan payments was almost exactly the same (56 lakhs in 1931-32 and 58 lakhs in 1934-35).

Subject to these remarks I can give the following figures, indicating the improvement effected since 1931-32 :—

	Crores. Rs.
The net interest charges in the Central Budget in 1931-32 were ..	12.83
for 1934-35 we estimate them at	10.34
so that there is a direct saving of	2.49

In addition to this we have given a saving on interest to the Railways as a result of our lower borrowing rates of	1.36
to the Provinces of	.34
and to the Posts and Telegraphs Department of	.03
Total..	4.22

The total saving, therefore, to the Central Government, the Railways, Posts and Telegraphs and Provinces is 4,22 lakhs. But in order to complete the comparison we must also take into account the cost of strengthening our position by funding floating debt and holding larger balances. I estimate that if we reverted to the 1931 position as regards balances and amount of debt represented by Treasury Bills, we should now have to pay 99 lakhs per annum less than we are actually allowing for.

It is fair then to say that the results of our loan policy during the last three years represents a net improvement all round of about 5¼ crores per annum.

14. I have given the foregoing review of the position as regards the public debt, credit and currency reserves for a special reason, and I will mention this at once, for it is necessary to do so at this stage in my speech in order to explain how we propose to deal with the current year's accounts, and what is our plan for next year. We have come to the conclusion after weighing most carefully all the issues, that we have so strengthened our general financial position that in these times of special difficulty it is not necessary to strain the tax revenue in order to maintain our provision for Reduction and Avoidance of Debt at the full level fixed by the present convention. I would remind Honourable Members that this convention was settled in 1924 and laid down that in respect of all debt incurred up to March 31, 1923, a fixed sum of Rs. 4 crores should be set aside, and that on all debt incurred thereafter (other than debt for advances to the Provinces which make their own provision for repayment) a sum of 1¼ per cent. should be provided. This scheme has meant that the budgetary provision for reduction of debt has increased from 3,78 lakhs in 1924-25 to 6,89 lakhs in the current year. Now although the provision has automatically grown to this onerous degree since 1929 the actual debt position has become sounder and the net burden lighter. While gross figures of the Government's indebtedness have increased, the value of the productive assets held against that debt have increased by more than the same amount. On March 31, 1924, the total indebtedness of the Government of India was 919 crores, on March 31, 1934, the corresponding figure will be about 1,213 crores, an increase of 294 crores. But in the same period the interest-bearing assets of the Government will have increased by 314 crores, namely, from 664 to 978. And at the same time the net annual burden of interest has been substantially reduced. In the year 1924-25 the net charge to the budget for Interest on Debt (that is to say, interest paid less interest received) was just under 15 crores, while for next year the net charge will be less than 10½ crores. It is necessary to explain these facts in order that the position may be fully appreciated. The burden of the debt reduction provision has become especially heavy in recent years for the following reasons. The main portion of our debt represents advances to the Railways. So long as the Railways were paying to the Government a general contribution over and above the interest due from them, that represented something which could be fairly set off against the debt reduction provision. But when the Government is receiving no contribution, and when at the same time the Railways are, through their depreciation fund, maintaining their capital assets at their full value, one must ask whether it is reasonable or even advantageous to make the attempt to raise tax revenue sufficient to meet the full provision.

15. It is impossible for me in a speech which has to cover so many matters to deal fully with all the considerations which are relevant to a discussion of these questions. The practical point which will interest the House is that we have come to the conclusion that it will be adequate if for the present we maintain our annual provision for the Reduction and Avoidance of Debt at 3 crores. I deliberately avoid any commitment as to what the permanent basis for the future should be, or for how long this proposed provisional arrangement should continue. There are a number of possible ways in which the situation can be

treated. For example, it might be provided that advances made to the Railways and Commercial Departments of the Government of India should always be made on terms which cover not only the interest charges which the Government of India itself has to incur, but also a proper provision for amortisation. That is the arrangement which we already have with loans to the Provincial Governments and to the Indian States. If that were done the present scheme for a Railway contribution might be taken into account as covering the amortisation of Railway debt. If the matter is looked at in this way and the amortisation of Railway debt is regarded as suspended until there is some recovery from the present abnormal depression, it will I think be generally recognized that a provision of 3 crores annually against the uncovered debt of the Government of India which amounts only to about 200 crores is a very substantial sum. We propose that the change which I have described should apply to the current year 1933-34 as well as to next year 1934-35. This means that after providing 3 crores for Debt Reduction, the accounts for 1933-34 will, on our present estimates, close with a surplus of Rs. 1,29 lakhs. This sum we propose to set aside as a special fund to cover relief measures in respect of earthquake damage as to which I shall have more to say later.

16. *Next year*, 1934-35.—I must now turn to the prospects for 1934-35. Estimation of revenue, and especially customs revenue, is again very difficult because entirely abnormal conditions still continue. As a preface to my estimates I must say a few words about the conditions affecting agriculture which of course represent the most important factor influencing India's financial position. I cannot deal with them at length, but I shall circulate with the budget papers, or shortly after, a note on the agricultural position and a review by the Director-General of Commercial Intelligence and Statistics on India's Foreign trade. These will I hope furnish a useful background to my account of the financial position. Speaking quite generally one may say that on the whole (with certain local exceptions owing either to excessive rain or recently to frost) agricultural conditions have been favourable and crop yields satisfactory. Recently there has come upon one part of India a special disaster, in the earthquake in Bihar, but although this has had local consequences of a terrible nature, it will not appreciably affect the economic position of India as a whole. In the agricultural season which is now current or just completed there have been marked increases in the production of India's main money crops—jute, cotton, oilseeds and sugarcane—and, so far as export crops are concerned, the increased quantities seem to be finding a market.

In all these respects therefore conditions have been such as warrant normal prosperity, and the only trouble has been the low level of prices. Here there is at least a sign of improvement in that the disparity between the prices of primary agricultural products and of manufactured goods has during 1933 got definitely smaller,* while since the beginning of 1934 there has been a tendency towards rising prices and improved demand, notably in cotton. One therefore feels justified on all this evidence in entertaining some expectation of slightly better times next year. In confirmation of this there is on the whole a more optimistic feeling in the main business centres than was the case last year, while the recent steady increase in the goods traffic receipts on the railways and the improvement in our export trade figures, to which I have already referred, are encouraging signs. On the whole we feel justified in anticipating a very moderate recovery in certain heads of customs import duties over the revised figures for the current year, while we have also allowed for an improvement of 20 lakhs in the jute export duty. We have also to take into account that the immediate effects of the proposals contained in the Textile Tariff Bill introduced this session by my honourable colleague, Sir Joseph Bhore, will probably be an increase in receipts, and that a similar result will follow from his Tariff Bill introduced at the end of last session, the purpose of which was to alter a number of *ad valorem* to specific rates of duty.

17. On the other hand there are certain important items in regard to which special factors will be operative and will produce a loss of customs revenue.

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* Taking the Calcutta wholesale price index numbers, and comparing the figures for December 1933 with December 1932, there has been a rise of 5.8 per cent. in the index figure for *exported* articles and a drop of 2.6 per cent. for *imported* articles.

Sugar.—The most important single item is sugar, in the case of which the very rapid development of local manufacture, to which I have already referred and to which I shall refer again, seems to be leading towards the early extermination of imports on a substantial scale. Indeed it is no exaggeration to say that the success of our protective policy for sugar is the main cause of our budgetary difficulties. In 1930-31 we raised over 10½ crores from sugar. Even in 1932-33 we got nearly 7 crores. In the current year we budgeted for 6,10 lakhs and we actually expect to receive no more than 5,00 lakhs, while for next year we cannot count on more than 2,05 lakhs. Indeed we should normally only have allowed for 1,80 lakhs next year (or an import of about 100,000 tons) but as result of the earthquake in Bihar the operation of seven factories may be altogether stopped or seriously curtailed and on this account we have increased our estimate of imports. Even so this item accounts for a loss of 2,95 lakhs as compared with the revised estimates for 1933-34 and of 4,05 lakhs as compared with the budget estimate.

Land Customs.—Closely connected with this is the item of Land Customs which has hitherto mainly represented duty on sugar imports over the Viramgam line. In this case our revised estimate for 1933-34 at 1 crore is 30 lakhs higher than the budget, the increase being mainly due to the receipt of a large payment of arrears. For next year we are only budgeting for 35 lakhs owing to declining sugar imports so that under this head there is a loss of 65 lakhs as compared with the revised estimate for 1933-34.

Machinery.—Then we must be prepared for a substantial drop in the machinery import duty. We expect to get 1,32 lakhs from this in the current year, or 17 lakhs more than our budget estimate ; but these high receipts are due to the exceptionally large imports of sugar machinery. We cannot count on their continuance and we have reduced next year's estimate to 1 crore which means a drop of 32 lakhs on the revised estimates of the current year.

Cigarettes.—Another item which I will select for special mention, because I have some proposals to make about it later, is manufactured tobacco. Here the operation of our duties as a result of recent changes and surcharges has given a protective stimulus to the local manufacture of a class of cigarette which was hitherto imported. We budgeted for 50 lakhs in the current year, but on our revised estimates expect to get only 28 and on this we have to allow for a further loss of 8 lakhs next year unless a change is made.

18. The special items which I have selected for mention account for a loss in import duties next year of 4,00 lakhs as compared with the revised estimates for the current year. On all the other customs items combined we are budgeting for a net increase of 1,75 lakhs, so that the net deterioration under customs as compared with the revised estimates for the current year is 2,25 lakhs.

19. The following is a summary of the changes in our estimates including those specially mentioned above :—

	Budget, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Tobacco, manufactured	50	28	20
Cotton, raw	62	35	45
Silver	25	1	1
Artificial silk piecegoods	90	70	70
Machinery	1,15	1,32	1,00
Articles of food and drink	56	36	40
Yarn and textile fabrics not liable to preferential rates of duty	95	75	1,00
All other articles wholly or mainly manufactured not liable to preferential rates of duty	1,80	1,32	1,42
Miscellaneous	34	55	55
Silk piecegoods and manufactures of silk or artificial silk not otherwise specified	1,60	1,20	1,20
Iron and Steel	1,10	85	70

	Budget, 1933-34.	Revised, 1933-34.	Budget, 1934-35.
Sugar	6,10	5,00	2,05
Cotton piecegoods	6,10	4,40	4,25
Metals other than iron and steel..	90	62	62
All other articles wholly or mainly manufactured liable to preferential rates of duty	2,35	2,08	2,20
Other articles	89	1,15	1,20
Export duty on Jute	3,00	3,60	3,80
Land Customs	70	1,00	35
Import and Excise duty on motor spirit	4,30	4,75	4,80
Do. kerosene	4,20	4,05	4,20
All other items	14,22	13,97	14,92
	52,53	48,31	46,02
Refunds ..	1,28	1,44	1,40
Net ..	51,25	46,87	44,62

Other Heads of Revenue.

20. The changes in other heads of Revenue do not call for any detailed comment. We are allowing for a slight recovery of 12 lakhs in Taxes on Income to a total of 17½ crores, and we should have put this 25 lakhs higher if it had not been for the losses which must be anticipated from the earthquake. We are also allowing for an increase of 18 lakhs on salt and for a drop in the gross receipts from Opium of 64 lakhs. The declining revenue from the latter item owing to the policy adopted in 1925 has been another cause of budgetary difficulties. Altogether the total drop to be allowed for in Revenue as compared with the Revised estimates for the current year is 2,74 lakhs, which is more than accounted for by the loss on sugar.

Expenditure.

21. So far as concerns expenditure, we are still searching for further economies, and have rigidly maintained our rule that no new item of expenditure shall be admitted unless it is absolutely obligatory or unless it is likely to be economically productive. We have also, as I have already announced, decided that the 5 per cent. cut in pay ought to be retained for another year. As a result there is a very satisfactory reduction of 2,12 lakhs in the Budget provision for next year as compared with the Budget for the current year, and of 2,90 lakhs as compared with the actuals for last year (1932-33) for, while expenditure on Civil Administration has been kept practically unchanged in spite of the normal increments in pay, there is a substantial saving on interest charges due to conversion schemes and the improvement in Government credit, while the military contribution from His Majesty's Government means a big reduction in the Army Budget.

The last mentioned reduction was effective in the current year also, and is therefore not reflected in a comparison between the Revised estimate for 1933-34 and the Budget estimate for 1934-35. The latter shows expenditure kept at almost exactly the same level as the present, but in appreciating the significance of this result it must be borne in mind that the Revised estimate for 1933-34 includes no provision for war debt interest, while we are providing 58 lakhs for this in the 1934-35 Budget. There are also other factors under the head of interest payments which unfavourably affect next year's Budget of which I must give fuller explanation. In the meanwhile the very satisfactory trend of reduction in expenditure over the past years is brought out in the following figures (which are as usual explained in greater detail in the Finance Secretary's memorandum).

Expenditure.	1930-31 Actual.	1931-32 Actual.	1932-33 Actual.	1933-34 Budget.	1933-34 Revised.	1934-35 Budget
Gross	1,30,03	1,26,50	1,18,00	1,17,22	1,15,02	1,15,10
Net .. .. .. (i.e., taking net figures for Interest and Defence).	93,20	88,78	80,59	79,21	76,59	76,61

22. The following items call for special comment:—

(*a*) *Civil Administration.*—Taking the main administrative heads of Civil Administration, Civil Works and 'Other direct demands' which last item covers the cost of the Tax collecting departments (other than Opium), there is a net decrease in expenditure as compared with the estimates of the current year of 3 lakhs in spite of the fact that the normal increments of pay account for about 12 lakhs, and that certain special new items have had to be included (amounting to about 7 lakhs), such as increased expenditure in connection with Civil Aviation (1½ lakhs), improvement of Broadcasting Service (1 lakh), additional grant to Imperial Council of Agricultural Research (1 lakh).

(*b*) *Defence (Net)*—

	Crores.
Budget, 1933-34	46.20
Revised, 1933-34	44.42
Budget, 1934-35	44.38

The demand under the Defence head stands for next year at 44.38 crores. This is 4 lakhs less than the Revised estimates for the current year and 1,82 lakhs better than the Budget estimate. The latter big reduction is of course due to the payment now made by His Majesty's Government as a result of the finding of the Capitation Tribunal, to which I have already referred. The House is fully informed as to the facts in this case, and I need not add further explanations, but I wish to take this occasion to review the course of military expenditure during the period of my office as Finance Member. The salient fact is that the total demand has been reduced by no less than 10.72 crores, from 55.10 crores in 1929-30 to the present figure of 44.38 crores. This is a remarkable reduction and I venture to think that if I had prophesied its achievement in 1929, my prophecy would have been greeted either with incredulity, or, among those who gave credence to it, with extreme satisfaction. In the debates at that time the great demand was always that we should get Defence expenditure down to the so-called Inchcape figure of 50 crores. Yet now we are nearly six crores below that.

In 1929 we were working under the plan which was known as a Contract Budget for the Defence Estimates. I may remind the Hon'ble Members of the circumstances in which that plan was started. In 1927-28 the Government of India had to face the fact that owing largely to the Inchcape retrenchments the equipment of the Defence Forces had fallen, and was continuing to fall, below modern standards, and that an outlay of 10 crores in the next few years was required to put matters right. On the other hand the financial situation was such that an increase of the Defence budget could not be contemplated. The remedy adopted was to stabilise the budget figure for four years at the existing level of 55.1 crores and to allow the Army authorities to retain and apply towards the re-equipment programme any savings which they could effect—either the automatic savings which were then in sight as a result of a decision of His Majesty's Government in 1925 to reduce the pay of British soldiers for new recruits, or savings from a special economy campaign which they then undertook to launch. They were in short to have a total allotment of 220.4 crores over four years and were expected to find 10 crores out of that for re-equipment. The deterioration in the financial position as a result of the economic depression which began at the end of 1929 soon however made it necessary to reduce the contract grant. The full amount was provided for two years only and then in 1930-31 it was reduced to 54.30 crores and in 1931.32 to 51.76 crores. On top of these reductions came the Retrenchment campaign and in the next two years the grant came down first to 46.74 crores and then to 46.20 crores. The net result is that in the four years destined for the original contract, the sum allotted fell short of the original plan by about 4 crores, while since then the grant has been reduced to the bare level of standing charges. Nevertheless the greater part of the re-equipment programme has been accomplished with the result that the sum required to complete the programme now amounts only to just over 2 crores.

In addition to this I must mention that in each of the past four years substantial expenditure amounting in all to over 2 crores has had to be met on unforeseen military operations on the Frontier or in aid of the Civil Power. The most notable

items are the Khajuri operations in 1930-31, the suppression of the Burma rebellion in 1931-32, the establishment of the additional garrison in Bengal in 1932-33 and the Mohmand-Bajaur operations in 1933-34. Such expenditure was of course not provided for in a budget framed to meet only standing charges and ordinarily it would have had to be met by supplementary grants from general revenues. It so happened, however, that in each of these years there were unforeseen savings, notably those due to the continued low level of prices, to balance this unforeseen expenditure, and with this help His Excellency the Commander-in-Chief was able to meet the whole of this expenditure without any supplementary grant.

I have said that the Defence budget for 1934-35 is no less than 10¾ crores below the expenditure of 1928-29. Towards this result certain factors have contributed, which are, wholly or partially, outside the control of the military authorities in India. Thus in round figures, one crore of the reduction is due to the fall in prices, one crore to the effects of the 1925 revision of pay of British soldiers, two crores to the recent contribution by His Majesty's Government towards Indian Defence expenditure and half a crore to the general emergency pay cut. But after allowance has been made for these factors there remains to the credit of the military authorities a solid reduction of over 6 crores. This has been secured partly by the postponement of the re-equipment and building programme, partly by reduction of stocks of stores and partly by real permanent retrenchments and economies.

I take this opportunity of repeating once more my grateful appreciation of the manner in which His Excellency the Commander-in-Chief and all ranks of the Defence Forces have come to the aid of Government in meeting the financial emergency. While doing this it is also fair that I should make it clear that the position of the Army authorities is that the budget figure of 44.38 crores cannot be regarded as representing as yet a new permanent level of Defence expenditure, but is an emergency budget which barely covers the obligatory charges of maintenance. They point out that if the general price level should rise, Defence expenditure will automatically rise as it has automatically fallen ; that the restoration of the emergency pay cut, when it comes, will mean a further increase ; that the curtailment of building and other programmes means the accumulation of commitments which cannot be postponed indefinitely ; that current expenditure on stores must rise when retrenchment surpluses have been eaten down ; and that during the next few years there will be inevitable extra expenditure on duplicate establishments in the earlier stages of Indianisation. Further possibilities of economies are still being urgently sought for, but the Army authorities have made it clear that such possibilities of savings as they now have in view will not go far to meet the possible increases to which I have referred. These are difficulties which must be appreciated. His Excellency the Commander-in-Chief has undertaken that he will not relax his search for economies, and I am confident that my successor will be able to count on receiving, as I have always done, the fullest possible support in meeting any situation that may arise.

(c) *Interest on Debt—*

Summary of position—

	Lakhs.
Interest on Ordinary Debt—	
Budget, 1933-34	1,16.06
Revised, 1933-34	—.27
Budget, 1934-35	—.98
Interest on Other Obligations—	
Budget, 1933-34	9,62.73
Revised, 1933-34	9,66.25
Budget, 1934-35	10,34.53

The next item on which I wish to say something is Interest on Debt. As Honourable Members who study our budget papers know, interest is divided into two separate heads—"Interest on Ordinary Debt" and "Interest on Other Obligations," the former covering our ordinary securities and Treasury bills, and the latter amounts held on account of Post Office Cash Certificates, Post Office Savings Bank accounts, Provident Fund balances, and balances held for the Provinces, and on account of Depreciation and Reserve Funds of the Commercial Departments.

Interest on Ordinary Debt.—It is a notable fact that the net figure for 1934-35 under Interest on Ordinary Debt is less than nothing—in fact a surplus balance of about 1 lakh. This is a reduction of 1,17 lakhs on the budget for 1933-34, though it is actually about the same as for the revised estimates. The comparison is complicated by the position as regards war debt payments. In the budget for 1933-34 we provided 88 lakhs against this liability, but as no payment was made this amount was saved, and, as I have already explained, is the main reason for the saving on the revised estimates. As regards 1934-35, His Majesty's Government has already agreed to the postponement of the instalment due in June 1934, but we have made provision for the second half-year's instalment, and we have also assumed that the outstanding arrears, excluding the amount in suspense, will be capitalised and the total discharged by equated payments ending 1952 to cover principal and interest. On this basis we are making provision for 58 lakhs in the 1934-35 budget. Excluding these War Debt provisions the comparison between 1933-34 and 1934-35 works out as follows :—

1933-34 Budget	28 lakhs.
1933-34 Revised	*Nil.*
1934-35 Budget	—59 lakhs (i.e., net surplus).

There is thus really an improvement of 87 lakhs on the budget for 1933-34 and of 59 lakhs on the Revised.

Interest on Other Obligations.—Under Interest on Other Obligations there is an increase in the budget provision for 1934-35 of 72 lakhs over the budget for 1933-34 and 68 lakhs over the Revised estimate. This is accounted for by an extra charge of 50 lakhs in respect of bonus on Post Office Cash Certificates, while the balance represents mainly interest on the increased amount of Post Office Savings Bank deposits.

The position as regards bonus on Post Office Cash Certificates requires some explanation. I may remind the House that until 1930 the budgetary provision made had only covered the bonus paid out on the certificates actually encashed each year. This of course was totally inadequate to cover the accruing liability, especially as a substantial portion of the certificates was being renewed on maturity and not encashed. As a result of this practice a heavy liability which ought to have been met out of the annual budgets had accrued and, as I said in my budget speech in 1930, represented an addition to the public debt. In spite of the budgetary stringency which had already made itself felt in 1930, we decided that the practice ought not to continue and we introduced a new practice of providing each year for the actually accruing liability. As a result a fund of 2,59 lakhs has been built up since 1930 against bonuses which have accrued and not been paid, though of course this does not cover the arrears which had accrued before 1930. The provision introduced in 1930 represents a recognition of the accruing liability, but, as according to the terms on which most of the series of certificates were issued, the rate of interest mounts rather steeply in the later years of the currency of the certificates, it may happen that when a particular series is approaching maturity the budgetary provision has to be increased irrespective of the amount of debt outstanding. This feature affects our provision for next year, for although the mean amount outstanding for next year is only put at 6½ crores above that for the current year, the provision for bonuses has had to be increased by 50 lakhs. We have recently revised the terms of issue for these certificates and provided for a lower rate of interest. The benefit of this will be felt some years hence, but in the next year or two the allowance for bonuses will represent an increasing percentage on the amounts outstanding. We have

recently been considering a scheme for tackling the whole question and rearranging the position so as to guard against heavy liabilities in respect of the arrears accumulated before 1930 falling upon a particular budget in the future.

Another important item going to make up the total of the liability under the head of Interest on Other Obligations is interest on provident funds. Our present arrangement for fixing the rate of interest in this case is to take the average rate paid by Government on its loans raised during the preceding 5 years. The result is that for next year the rate payable is 5¼ per cent. because it is still largely affected by the high borrowing rates of two or three years ago. The benefit of the lower rates now prevailing will be gradually felt from now onwards, so that there is a prospect here in future years of quite a substantial saving accruing to the budget.

In fact both under this head and under the head of Post Office Cash Certificates the benefit of the recent improvement in our credit will be deferred till future years. In the meanwhile, however, for the reasons explained, we have to face increases.

I might sum up the result by saying that as regards Interest charges, including both Interests on Ordinary Debt and Interest on Other Obligations, we have to provide next year 45 lakhs less than was allowed for in the budget of 1933-34, but 68 lakhs more than we are allowing in the revised estimates, and that as against the latter increase we are providing 58 lakhs more on War Debt and 50 lakhs on Post Office Cash Certificates.

(*d*) *Pensions.*—The only other item of direct expenditure in regard to which I must mention a change in the budget as compared with the revised estimates is an increased charge of 11 lakhs on Pensions.

(*e*) *Commercial Departments.*—I need not refer specially to the Railway results for these have already been fully discussed by the House, and in present circumstances do not affect our budget ; but as regards Posts and Telegraphs it is satisfactory to be able to record a substantial reduction in the net loss, though this is due not to improvement in traffic but to the continued efforts on the part of those in charge to achieve economy in administration. In this case the revised estimates for the current year anticipate a reduction of the net deficiency of 5 lakhs and a further improvement of 38 lakhs next year.

23. *Summary of position.*—The complete figures for net expenditure may be summarised as follows :—

Revenue.

	1 Budget, 1933-34.	2 Revised, 1933-34.	3 Budget, 1934-35.	Difference between 3 and 1 Better + Worse —.	Difference between 3 and 2 Better + Worse —.
1. Customs	51,25	46,87	44,62	—6,63	—2,25
2. Taxes on Income	18,06	17,13	17,25	—81	+12
3. Salt	8,75	8,55	8,73	—2	+18
4. Opium	1,20	1,59	95	—25	—64
5. Other principal heads	1,90	1,86	1,82	—8	—4
6. Interest	1,82	1,59	1,86	+4	+27
7. Civil Administration	83	78	78	—5	..
8. Currency	1,39	77	88	—51	+11
9. Mint	36	46	39	+3	—7
10. Civil Works	21	24	24	+3	..
11. Miscellaneous	57	68	56	—1	—12
12. Extraordinary	..	36	..	..	—36
Total Revenue	86,34	80,88	78,08	—8,26	—2,80

Expenditure.

	1 Budget, 1933-34.	2 Revised, 1933-34.	3 Budget, 1934-35.	Difference between 3 and 1 Better+ Worse—.	Difference between 3 and 2 Better+ Worse—.
1. Opium	57	71	42	+15	+29
2. Other direct demands	3,61	3,58	3,60	+1	—2
3. Irrigation (net)	5	4	6	—1	—2
4. Posts and Telegraphs (net)	61	56	18	+43	+38
5. Interest on ordinary debt (net)	1,16	..	—1	+1,17	+1
6. Interest on other obligations	9,63	9,66	10,35	—72	—69
7. Civil Administration	9,59	9,58	9,59	..	—1
8. Currency and Mint	64	61	66	—2	—5
9. Civil Works	1,94	2,07	2,02	—8	+5
10. Miscellaneous	4,12	4,26	4,32	—20	—6
11. Defence (net)	46,20	44,42	44,38	+1,82	+4
12. Miscellaneous adjustments	1,00	1,00	1,01	—1	—1
13. Extraordinary	9	10	3	+6	+7
Total expenditure (excluding Provision for Reduction and Avoidance of Debt)	79,21	76,59	76,61	+2,60	—2
Reduction and Avoidance of Debt	6,88	3,00	3,00	+3,88	..
Total Expenditure	86,09	79,59	79,61	+6,48	—2
Total Revenue less Expenditure	+25	+1,29	—1,53	—1,78	—2,82

24. *Final Summary.*—Summing up the salient points I may state the position on the basis of which I have to frame proposals for next year as follows. We expect to close the current year, after providing 3 crores for Debt Redemption, with a surplus of 1,29 lakhs which we propose to transfer to a special fund for Earthquake relief measures. For next year, basing my comparison on the net figures of Revenue and Expenditure, our position will be 2,82 lakhs worse, that is to say, 2,80 lakhs worse as regards revenue (which is more than accounted for by the falling off in sugar import duties, the other differences offsetting each other), and as regards expenditure 2 lakhs worse. In order therefore to provide an even balance for 1934-35 it is necessary to find means of improving the position to the extent of 1,53 lakhs.

Proposals for 1934-35.

25. The task before us however is not solely one of devising measures to find this sum. It is necessary also to review the working of the general emergency plan which was introduced in September 1931. That plan was strictly an emergency plan designed to restore equilibrium over a limited period, namely, up to March 31, 1933. For this limited purpose it proved quite remarkably successful, and the surcharges imposed did, over that limited period, produce something like the revenue which was expected. But the general plan was not intended as a permanent one, and in some respects it may be open to criticism if it is permanently retained. An obvious ground for general criticism is that there is no justification for maintaining surcharges on protective duties which have been carefully calculated to give the requisite measure of protection, while it is also possible that in the case of certain items the situation created by high surcharges on what was already a high level of revenue duties may be such as to produce diminishing returns or to have an undesirable protective effect in the case of articles not eligible for protection. On the occasion of the last budget, i.e., when we had to consider what we ought to do after the originally contemplated date of March 31, 1933, was reached, the view which I took was that it was legitimate to extend the emergency plan without alteration for another year in the hope that the signs of improvement which were then apparent would materialise into a general recovery assisted by the outcome of the World Economic Conference. That hope has not been fulfilled. The Conference failed to produce any result, except to reveal the difficulties of attaining any concerted international action, while the unprecedented experiment in the United States of America has thrown a new factor of uncertainty into the whole position as regards international trade and finance. Whatever the outcome of that may be, one can only base present plans on a continuance of a level of trade and prices such as unfortunately now

exists, which means that our plan of taxation as a whole must continue at the present so-called emergency level. That being the case, it is necessary to go carefully over all the items and consider whether there are any special cases where the continuance of the Emergency surcharges for this extended period is having adverse effects, especially so far as revenue is concerned.

26. On grounds of principle the first obvious step would, as I have already indicated, be to remove the surcharges on the protective duties. As to these the position is as follows :—

(*a*) *Textiles.*—The position as regards the whole range of textiles is being dealt with in the Bill introduced by my honourable colleague, the Commerce Member. It is a complicated position, and the changes which have been made during the past two years have made it extremely difficult to compare results or estimates of revenue under the various heads which are affected. As, however, my honourable colleague will be able more appropriately to explain all the aspects of this matter when his Tariff Bill is before the House, I will not attempt to deal with it now.

(*b*) *Iron and Steel.*—In the case of iron and steel, as the Tariff Board is actually now engaged in examining this industry we have decided to leave the position unchanged pending the completion of their review.

(*c*) *Paper.*—As regards paper, the protective duty has been producing quite satisfactory revenue returns, and, purely on revenue grounds, I have not had to propose a change.

(*d*) *Sugar.*—I come now to a specially difficult case—the case of sugar. I have already had occasion to comment on the tremendous loss of revenue which has occurred under the head of sugar import duties. The import duty which in 1930-31 produced over 10 crores is reduced in our next budget estimates to little more than 2 crores, and as, according to the estimates of production of new factories by the Sugar Technologist, the total production of Indian factories in 1935 is likely to be equal to the present level of India's consumption of white sugar, we must be prepared for losses of revenue still further under this head. The House is well aware that at present there is a surcharge of Re. 1-13-0 per cwt. on the protective duty of Rs. 7-4-0. The surcharge, although its effect combined with the import duty on machinery which gave us a substantial revenue from sugar machinery, may have helped our budget during the period set for the emergency programme, that is to say, up to March 31, 1933, has led to a very rapid expansion of sugar factories in India. In my budget speech last year I referred to this matter and gave a clear warning to those engaged in the sugar industry that they could not count on a continuance of the existing abnormal level of protection. What has happened since then, has appeared to us to make it necessary to terminate the present situation. On the one hand it does not appear that in all cases the actual grower of sugarcane is getting the full advantage which he was intended to receive from our policy. On the other hand in many cases large profits are being made by sugar manufacturing companies, and the attraction of these profits is so great and factories are being set up so rapidly, that there is a real danger of over-production on a scale which may lead to very serious reactions both on the manufacturing industry and on the cane growers who rely on it. There are thus three main points involved.

First, the danger of continuing a stimulus which is in excess of what Government decided to be necessary as a measure of protection ;

Secondly, the need to ensure that the agricultural producer gets his full measure of benefit out of the policy of protection ; and

Thirdly, the replacement of the revenue losses which represents the cost to the general public of India of giving protection to a limited number of manufacturers.

After careful consideration of all these points we have decided to propose a dual policy ; on the one hand the imposition of an excise duty on factory-produced sugar, and on the other hand the introduction of legislation by the Central Government which will enable the Provincial Governments to apply schemes for enforcing a minimum price for cane to be paid by

the factory to the grower. As I have already stated, the present duty of Rs. 9-1-0 per cwt. is Re. 1-13-0 above the basic duty of Rs. 7-4-0 recommended by the Tariff Board. In their report, however, the Tariff Board recommended that there should be power for Government to increase the measure of protection by 8 annas per cwt. when Java sugar was being imported at a price less than Rs. 4 per maund to Calcutta. We propose to assume that the conditions justifying this extra margin of protection are likely to continue in existence for the present, and therefore to leave a protective margin of Rs. 7-12-0 per cwt. and to impose an excise duty of Re. 1-5-0 per cwt. We assume that this will yield Rs. 1,47 lakhs, and out of this we propose to set aside an amount equivalent to 1 anna per cwt., representing about 7 lakhs, as a fund to be distributed among the Provinces where white sugar is produced for the purpose of assisting the organization and operation of co-operative societies among the cane growers so as to help them in securing fair prices, or for other purposes directed to the same end.

It is only after very carefully weighing all the issues that we have decided to propose an excise duty, for we recognize that it may be criticised as likely to have an adverse effect on the cultivators of sugarcane throughout the country, and that, in the present conditions which are particularly difficult for the agricultural masses, is a result which we could not contemplate with equanimity.* We trust however that, as a result of the legislation which we propose to introduce, the immediate position of the cultivators will be protected, while taking a view of the more distant future we have been compelled to the conclusion that if the present conditions are allowed to continue there is a danger of over-production which might in the long run bring disaster to the interests of cultivators and manufacturers alike. We believe that the measure of protection which will remain is sufficient to allow all reasonably well organized factories a fair margin of profit after paying a fair price to the cultivator, and here again we feel that in the long run the industry will enjoy a more healthy life and growth if this change is made now than if the present excessive duty is allowed to continue. I may mention that we had arrived at our decision in this matter just before the occurrence of the earthquake in Bihar which, as is well known, has affected an important sugar growing area. We consider, however, that this does not afford adequate ground for altering our whole plan, though we shall be prepared to consider special measures for the assistance of this particular area. I shall be referring to this again in a later passage of my speech.

Lastly, from the point of view of the general tax-paying public of India, who are neither sugar manufacturers nor cane growers, we feel that it is fair that some steps should be taken to preserve revenue from this source. This case of sugar is an illustration of the great cost of protection to the country, and it is essential that the public should realise that if the development of local industries is to be obtained at this cost, then the public services of the country cannot be maintained unless other methods of indirect taxation to replace such loss of customs revenue are adopted.

Before leaving this subject I may inform the House that the proposal for a Sugar Excise duty is not included in the Finance Bill, but in a separate Bill, which I shall introduce as soon as possible.

27. *Surcharges on Revenue duties.*—Apart from the protective duties there is the question whether the surcharges on other items are having adverse effects, either in the sense that the high level of duty is discouraging consumption to an extent great enough to produce an actual loss of revenue, or in the sense that local manufactures which have not been adjudged to be suitable for protection are being stimulated at the cost of loss of import duty revenue.

(*a*) *Manufactured Tobacco.*—One notable instance of adverse effects is occurring as the result of the high level of duties on cigarettes. The cigarette made wholly or mainly of Indian leaf has always enjoyed the shelter of a somewhat heavy revenue duty on the imported

* It is important in this connection to appreciate that the sugar refining industry only absorbs a fraction of the sugarcane which is grown in India. Actually in 1932-33 it is estimated that out of a total of about 48½ million tons of cane produced in India only 4½ million tons was taken by factories producing refined sugar. Of the balance about 5½ million tons was taken by khandsari factories leaving 38½ million tons for other purposes.

commodity, and it is not to that class of cigarettes that I now refer. My remarks relate to a very important trade that exists in this country in a type of cigarettes which, even when made in India, are made exclusively, or almost exclusively, from imported tobacco, and experience indicates that we have not adjusted properly the relation between the import duty on raw leaf and the import duty on the finished article. Under our present tariff, as modified by the two surcharges, the duty on cigarettes works out at something like double the duty on the tobacco used in making similar cigarettes in India ; and the result has been to divert the manufacture of the great majority of the leading brands of cigarettes to factories in India belonging to the same interests as previously imported these brands from abroad. Such an industrial development has never made a claim—and I do not think it could make a good claim—that it satisfies the principles of discriminatory protection and should therefore receive abnormal encouragement from the tariff. We have now decided to fix the relation between the duty on cigarettes and the duty on raw tobacco on a more rational basis, and we have considerable hopes that, while not depriving the interests concerned of reasonable assistance, it will bring back the class of cigarette concerned into the field of open competition between the imported and locally made article, and result, without detriment to the interests of the consumer, in some increase of revenue from import duties. We propose to take for cigarettes a specific duty roughly corresponding to the identical amount that would have been paid on the quantity of leaf contained in the cigarettes and to add to this specific duty the normal revenue duty of 25 per cent. *ad valorem*, thus leaving the local industry with no more than the benefit which is enjoyed by every non-protected industry engaged in the manufacture of goods which are subject to our present normal revenue duty of 25 per cent. The details are as follows.

At present what I may call the basic rate of duty on cigarettes is Rs. 10-10 per thousand, while there are smaller classes which are assessed at Rs. 15 and Rs. 8-8 per thousand, the division between these classes being dependent upon values. The present rate of duty on raw tobacco is Rs. 2 per lb. standard and Re. 1-8 preferential. (Imports entitled to the benefit of preferential duty are negligible.) The revised rates that we propose are :—

On raw tobacco : Rs. 2-6-0 per lb. standard and Re. 1-14-0 per lb. preferential.

On cigarettes : Rs. 5-15-0 per thousand *plus* 25 per cent. *ad valorem*.

A duty of Rs. 5-15-0 per thousand on cigarettes is the equivalent of Rs. 2-6-0 per lb. on raw tobacco, because the leaf content of the kinds of cigarettes with which we are mainly concerned is about $2\frac{1}{2}$ lbs. per thousand cigarettes. One of the considerations that has weighed with us in selecting the new method of adding the specific and *ad valorem* duties together rather than fixing different rates of specific duty for goods of different value has been the serious inconvenience that has been caused, ever since the latter method was adopted, by the fact that it blocked out entirely from the possibility of competition certain ranges of value, since an increase of one anna in value would bring an increase of duty of several rupees. The new rates may somewhat increase the duty on the most expensive brands, but this may be regarded as a luxury article which can stand the increase. For the greater part of the class which is assessed now at Rs. 10-10-0 per thousand, the duty will be reduced. The amount of this reduction will be equivalent roughly to the removal of the second surcharge. It is to this effect that we look to bring a revival of imports. Our calculation is that the combined effect of the slight increase in the duty on raw tobacco and a reduction in the duty on the finished article will be, after allowing for some decline in imports of raw leaf, to increase by about 30 lakhs the very reduced revenue which we must otherwise anticipate.

(*b*) *Silver.*—The next item which appears to us to call for special consideration is silver. The present basic duty, both excise and import, is 6 annas per ounce which, with the surcharge of 25 per cent., gives a total of $7\frac{1}{2}$ annas per ounce. At present the imports of silver have for all practical purposes ceased, so that against our budget estimate for the current year of 25 lakhs we only expect to receive 1 lakh, and there is no reason, if the present duty continues, to anticipate more next year. The decline in the import of silver is of course primarily due to the lack of purchasing power in the country which has turned India into an exporter of gold instead of an importer to the extent of many crores per annum of gold and

silver. Therefore in present conditions the existence of this high duty can hardly be regarded as having any appreciable effect on the normal trade, though it is probably encouraging some smuggling, and it is certainly attracting movements of silver through any gaps which exist in our land customs regime. Last year I mentioned that we were taking steps to deal with this on the Burma frontier, and further steps in respect of other places are now under consideration. While this is an undesirable condition we think that the time has come on general grounds to take account of the fact that if India's purchasing power for silver were to revive the existence of a duty at the present level would not only provide an increased incentive to smuggling, but would also act as a serious obstacle to legitimate trade. Moreover we must also take into account our general policy in this matter. The part which the Indian delegates played in bringing about the silver agreement at the World Economic Conference, which has already been ratified by the Indian Legislature, must be regarded as indicating our desire to co-operate with other countries and especially with the United States of America in measures designed to improve its price. Although we must reserve our liberty to impose a duty on silver for revenue purposes, we must on the other hand recognize that a duty which is so high as to operate as a serious impediment to trade may also be unprofitable from the revenue point of view. Therefore, both as a measure of co-operation with the United States of America and other countries interested in silver, and also for the purpose of improving the prospects of our own revenue, we think the time has come to make a reduction in the silver duties.

The only consideration which can weigh with us on the other side is the effect of any such reduction on local prices. There can be no doubt that the existence of our duty throughout the last few years has done something to protect the internal price of a commodity which is an important store of value to the poorest classes. We do not wish to disturb this position, but as the facts are to-day we think we can lower the duty without risk of doing so. Taking the prices of silver which have been ruling recently in London (about 19½*d*. to 20*d*. per standard ounce), the prices in Bombay have been ruling round about Rs. 55 per 100 tolas as against 19½*d*. per ounce in London. On the basis of a London price of 19½*d*. we calculate that the parity price in Bombay allowing for import duty and other charges, ought to be Rs. 61-11-9 per hundred tolas, so that it looks as if the Bombay prices have been keeping at a level at least Rs. 6-11-9 per 100 tolas below the full parity. The duty of 7½ annas per ounce is equivalent to Rs. 17-9-3 per 100 tolas. It appears therefore that we might reduce the duty by one-third, i.e., by 2½ annas per ounce without thereby necessarily affecting the Bombay price at all, for it would still be somewhat below the London parity.

On these considerations we propose to reduce the duty by 2½ annas to 5 annas per ounce. In order to avoid confusion in the market we propose to give immediate effect to this reduction by notification.

We think it fair to anticipate a small import of silver as a result of this reduction, bringing up the receipts from 1 lakh to 5 lakhs. This therefore means an increase of 4 lakhs on our estimates.

28. *Other items.*—A careful scrutiny of the surcharges on the remaining items in the Tariff Schedule has not revealed any other clear case for making a change on the ground that a reduction in the duties would mean an increase of revenue or indeed would not involve a definite risk of loss of revenue. As the need for revenue continues as urgent as ever we propose to leave the other surcharges unaltered. This however only covers the revenue side of the matter, and there are, as I have already indicated, other possible reactions from the continued existence of these high duties which we cannot ignore. We propose during the coming year to examine this situation carefully from all points of view. In the meanwhile I must make it clear that the fact that these surcharges will now be in force for a second year since the date fixed for the original emergency programme must not be taken to imply that they should be regarded as having become permanently embodied into our tariff system. This remark applies not only to those articles on which the surcharges remain in force by virtue of separate legislation superimposed on the basic tariff schedule, but also to some of those duties where the surcharge and basic duties have been consolidated in recently passed or pending legislation, such as the Act to give effect to the Ottawa preferences or the two Tariff measures which are being dealt with in this session. An important case to which these considerations apply

is the 25 per cent. *ad valorem* duty on British cotton piecegoods as to which my Honourable colleague the Commerce Member will explain the exact position when he proceeds with the textile Tariff Bill which is already before the House.

29. Honourable Members will recollect that last year in the course of the discussion of the Finance Bill there was some criticism made of the existing arrangement under which the actual rate of duty leviable could only be ascertained by reference to several different Acts; and we appreciated the justice of this criticism. However defensible the surcharge form may have been when there was ground to hope that the surcharges would soon be remitted, what I have already said implies an admission that such a justification has now disappeared, especially as the result of the various independent Tariff measures to which I have already referred has been to consolidate the charges in respect of a large number of items. We had hoped to be able to put through a consolidating measure at the beginning of this session, so that by the time that the Finance Bill was presented, any proposals affecting the tariff would be intelligible without reference to more than one Act. Unfortunately, this has proved impossible not only because of the pressure of other legislative business but also because it would have created almost insuperable difficulties in draftsmanship if we had had a consolidating measure before the Legislature simultaneously with two important Tariff Amendment Bills, which between them involved the amendment of no less than 31 items in the Tariff, besides adding 39 new items. We regret this result, and I can assure the House that it is our intention to introduce a consolidating measure at the earliest possible opportunity. I might perhaps add that so far as daily practice is concerned, Customs officers and the public are already in possession of a consolidated tariff compiled by the Director-General of Commercial Intelligence and Statistics and sold for a few annas under the title "Indian Customs Tariff."

30. *Export duty on hides.*—I have dealt so far with the position as regards import duties, but I have also a proposal to make in the case of one of the export duties, namely, the abolition of the export duty on raw hides (not skins). We feel that in this case a portion of our export trade is possibly in real danger and that the removal of the export duty may help to avert this danger. Though the immediate loss of revenue from the duty is put at 5 lakhs, we take the view that its removal may help to encourage the export trade, and therefore to provide greater purchasing power for imports on which import duties at a higher rate will be collected, so that the indirect effects of this proposal may actually be an increase in revenue.

We consider that there is a very special case for the abolition of this particular duty. The export trade in raw hides is at present in a very depressed condition. Statistics of imports of raw hides into Hamburg show that whereas imports of hides from sources other than India have fallen off by 6 to 7 per cent. between 1931 and 1932, they are still above the 1912 level. On the other hand imports of Indian hides have fallen by over 30 per cent. between 1931 and 1932 and are now less than a quarter of what they were in pre-war days. The very significant decrease in Indian exports cannot therefore altogether be accounted for by a general decrease in world demand but must also represent to a considerable extent definite loss of trade in competition with other sources of supply. During the first half of 1933 there was some improvement in shipments to Germany, but the improvement has not been maintained and since September there has been a serious deterioration in the position even as compared with 1932-33. The duty has been retained hitherto as a purely revenue measure. But the revenue involved is now no more than a problematical 5 lakhs and we feel that there is little justification for its retention, even for revenue purposes, at a time when the export trade is in danger of extinction. What I have said applies only to raw hides; so far as the exports of skins is concerned these have shown an encouraging increase in the current year, and we do not feel that there is any strong case here for the removal of the duty.

31. *Postage and Telegraph rates.*—There is one other case in which we think the time has come to make a tentative experiment in reducing charges in the hope of improving the economic position. I refer to Postage and Telegraph charges. I have already mentioned how the financial position of the Posts and Telegraphs Department is, as a result of strenuous efforts, moving towards equilibrium, with the result that the deficiency, after meeting full charges for interest on capital next year is to be reduced to under 14½ lakhs. But this improve-

ment is the result of economy in administration and we cannot view with equanimity the general decline in the volume of business. In the case of telegraph charges in particular it seems clear that with the growing competition provided by telephone and air mail facilities the telegraph business may be permanently damaged unless something is done to cheapen the facilities offered. Similar considerations, though not so clearly, apply to Postage rates. Government have therefore decided to test out the possibility of improving the financial prospects of the Department without impairing the revenue position by a reorganization of the rates so as to make them more attractive to the users of the Department's services and to exploit the turn in the economic tide.

The changes proposed are as follows :—

I. *Postal.*—(*a*) In the postal tariff we propose to lower the initial weight of inland letters from 2½ tolas to ½ a tola coupled with a reduction in the charge from 1¼ anna to one anna. For heavier letters the charges will continue to be 1¼ anna for letters not exceeding 2½ tolas, with additional 1¼ anna for successive weights of 2½ tolas or fractions. This change introduces a lighter unit of weight and will undoubtedly benefit the poor citizens and the business community. Allowing for a recovery of 10 per cent. in traffic we estimate that in the first year this reduction will involve a loss in revenue of 27 lakhs, but we have good reasons to hope that in the second year this loss will practically disappear, and that thereafter there will be a gradually increasing net gain.

(*b*) As a second change in postal charges we propose the remission of the extra pie per five pice embossed envelope which was imposed in 1931 to recover the cost of manufacturing the envelope. This is more of the nature of an administrative reform considered necessary on general grounds than a regrading of the rate, but it is again a reform which will benefit the ordinary citizen. We estimate a loss of revenue of two and a half lakhs from this change.

(*c*) Thirdly as regards postal rates, we propose a small change in a contrary direction, namely, that the initial charge on inland book packets not exceeding 5 tolas in weight should be raised from 6 to 9 pies. The book packet method of transmission is undoubtedly being abused, and a change is urgently necessary to stop the diversion, with consequent loss of revenue, that is occurring of post card traffic to the book packet category. We estimate a gain of a little over 5 lakhs in revenue from this change.

II. *Telegrams.*—The last change which we propose is as regards Telegrams. Instead of having, as at present, a minimum charge for ordinary telegrams of 12 annas with a surcharge of one anna for a message of 12 words, we propose to introduce a minimum charge for a telegram of 8 words of 9 annas, while that for an express telegram of the same length will be one rupee and two annas. For each additional word in the two classes of telegrams the additional charge will be one and two annas respectively. We estimate a loss during the first year of 3 lakhs from this change, but here also, as in the case of the postal rates, we hope that in the second year this loss will disappear, while without making this change we consider that there is a prospect of a continuous decline in telegraph receipts.

These proposals will thus involve a total net loss of about 27.50 lakhs in the first year. In present circumstances we should not have felt justified in proposing changes involving an immediate loss of revenue except for reasons which I shall now explain. In the first place, we believe that traffic both in letters and telegrams will increase in consequence, and that due to the existence of a considerable amount of idle capacity both of equipment and personnel, the increase in traffic can be handled without appreciable increase in expenditure. Secondly, we have in view, as I have already explained in an earlier passage, the definite possibility of further economies which, even if the anticipated improvement in traffic after the first year does not materialise, ought to be sufficient to offset the loss of revenue. Lastly, we think it justifiable to adopt an expedient which will obviate any loss from these changes being debited to the Budget next year. Since the organization of the accounts on commercial lines, the annual allocation for depreciation has been very much higher than the amount annually spent on renewals so that the balance to the credit of the depreciation fund has been mounting rapidly. We propose to review this provision next year and pending this

review, having regard to the large balance in the fund we consider it justifiable during 1934-35 to reduce the contribution to the Depreciation Fund from 36.06 lakhs required under existing rules to 8.72 lakhs being the amount required for actual renewal and reconstruction of assets. This will save 27.34 lakhs which is about equal to the net amount required for the reorganization of the rates.

This reduction of the depreciation contribution is avowedly a temporary expedient that cannot be repeated. Consequently, the reorganization of the rates must also be regarded, truly and literally, as an experiment designed to test out the responsiveness of traffic to rates. If traffic does not respond sufficiently or if economies sufficient to bridge the gap between revenue and expenditure cannot be found, both Government and this House will have definitely to face the necessity for increasing the rates to such an extent as may be necessary.

It is regretted that Government cannot contemplate making a similar experiment in the matter of the inland post-card rate. The loss involved in reducing it to half an anna is estimated at 56 lakhs after making due allowance for increase in traffic, and there are no economies in sight which could be expected to cover a loss of this magnitude in the near future. If the experiment now being launched in the matter of the letter and telegram rates does not belie expectations, and if the anticipated economies become available, then the reduction of the post-card rate will no doubt receive the consideration that its importance deserves. The reorganization of the letter rate should in any case hasten the day when such action can be contemplated because it will enable the department to absorb the dead weight of idle capacity which is directly or indirectly responsible for the loss.

32. *Summary of Taxation Proposals in the preceding paragraphs.*—The proposals which I have mentioned, namely, Sugar Excise net revenue 1,40 lakhs, Tobacco duties 30 lakhs, Silver 4 lakhs, less the loss of 5 lakhs on the abolition of the export duty on raw hides, should produce a net improvement in revenue of 1,69 lakhs, which will cover the deficiency of 1,53 lakhs and leave us with a small surplus of 16 lakhs.

This would complete my plan so far as the Central budget is concerned, but I have one other important proposal to put forward which can be independently considered.

33. *Proposal for Financial Assistance to Bengal, etc.*—While our own financial position has been maintained in the sound manner which I have described, we have to recognise that the financial position in India is not merely a question of the Central Government budget, but that Provincial finances also closely concern us. Not only does the Central Government at present act as the banker to the Provinces, holding their balances and providing funds to meet their capital expenditure and deficits, but we have also in these days to consider our policy with some regard to the various proposals for Federal finance which are such an important part of the constitutional plan. I am not suggesting that we can in any way anticipate the new constitutional proposals, the form of which is still subject to consideration by the British Parliament, nor that we can attempt to take upon our shoulders the responsibility for dealing with the problems of Provincial Governments. There is however one case which has stood out in all the enquiries and proposals as requiring some special action, and that is the case of Bengal. The need for some special help to Bengal has been recognised in the White Paper, and the Government of India is also prepared to accept a similar conclusion. At the same time if any action is to be taken, it is right that something should be done without delay, because Bengal has been since 1930 incurring deficits at the rate of about 2 crores per annum, and its debt on this account is piling up to figures which may become really unmanageable. If we are prepared to take account of this, and ask the Central Legislature to support us in raising funds to help Bengal, we can also fairly claim to be satisfied that the Bengal Government and Legislature are doing all that is possible to help themselves. Everything which I have to propose is subject to this condition.

34. After these preliminary remarks I will come straight to the plan which we have to put forward. We propose to ask the Legislature to sanction the imposition of an excise duty on Matches and then, if we can strengthen our resources in this way, to approve our handing over half the jute export duty to the jute-producing provinces, which of course means chiefly Bengal, but will also include to a smaller extent Bihar and Orissa and Assam.

35. Honourable Members will at once appreciate how a proposal of this kind fits in with the general outlook on the position described in my introductory remarks. Let me make one or two points to illustrate this. In the first place it appears to us quite clear that, whatever the form of the new Constitution may be, India in the future will need to take advantage of all possible sources of indirect taxation. An excise duty on matches is and has always been recognized as an obvious expedient. It would therefore be in every way advantageous to have this measure in operation as far as possible in advance of the new constitution.

In the second place the proposal to hand over at least half the jute export duty to Bengal and to other jute producing Provinces is included in the White Paper plan and this affords us some basis for our present proposal, although I must again make it quite clear that the whole of these proposals must be regarded as purely of a provisional nature to deal with the immediate situation and as in no way creating a permanent arrangement which could be regarded as anticipating the final decision of Parliament in this matter.

36. I must now explain more precisely the exact nature and effect of these proposals. In the first place, according to our estimates, half the export duty on jute next year will amount to 1,90 lakhs. After allowing for a small sum of 1 lakh to cover cost of collection, the balance of 1,89 lakhs if divided in proportion to the average rate of production over the past 5 years would give about 1,67 lakhs to Bengal, about 12½ lakhs to Bihar and Orissa, and about 9½ lakhs to Assam. As far as the match excise is concerned we propose to impose this at the rate of Rs. 2-4-0 per gross of boxes on matches made in British India. The collection of the tax is in the first instance to be in the hands of Local Governments working as agents for the Government of India, but the separate Bill which I shall introduce on this subject has been so drafted as to render it possible to make other arrangements at a later stage if experience shows this to be desirable.

37. In imposing this duty at the present stage there are two complications of which we have to take account. In the first place it is essential to make arrangements with the Indian States, as the manufacture of matches can be easily shifted, and it would be impossible to work it effectively unless the working of the scheme applied to India as a whole. The great majority of the States in India have signified their willingness to enter into an agreement under which every State in which matches are made, or in which they may in future be made, will recover a corresponding tax, paying the proceeds into a common pool along with the proceeds of the British-Indian tax ; and the amounts of this pool will be divided on an estimated consumption basis between British India and all the States that have entered into this agreement. The Bill will include power to prohibit imports and this power is to be used against matches produced in any State that does not come into the agreement. It will of course be open to every State to come into the agreement even if it has no manufacture of matches at present and in that case it will get a share of the duty on a population basis. This proposed agreement with the States is merely intended to cover a provisional period pending the introduction of Federation. We cannot prejudice the position of retaining an excise duty on matches as a Federal tax, and we must safeguard the Indian Government of the future against any arrangement made now being held to weaken the position that the Federal Government under the new constitution will retain the whole of the proceeds of the match excise.

The second complication to which I have referred is that with the consent of the Government of India the Government of Burma had already two or three years ago imposed a consumption duty at the rate of 12 annas per gross of boxes on matches manufactured in, or imported into, Burma. This duty cannot be allowed to continue side by side with the proposed excise duty, and the Burma Government Act imposing the consumption duty is to be repealed. We do not, however, think it fair that the Burma Government should thus be deprived of the proceeds of a tax which they had been allowed to levy, and as the estimated proceeds from the tax at present amount to 18 lakhs per annum, we propose as a part of our general plan that this sum should be returned to the Burma Government. We estimate that in a full year the total proceeds of this excise duty for the whole of India will be 3 crores. Out of this on the population basis about 70 lakhs will be distributable among the States, leaving 2,30 lakhs for British India. It will not however be possible to introduce the scheme so as to recover more than 11 months revenue during the first year, so that the net revenue of British India

according to our budget estimates for next year will be only about 2,10 lakhs. After deducting 18 lakhs for Burma this leaves a balance of 1,92 lakhs which is only 3 lakhs more than 1,89 lakhs to be distributed on account of half the jute export duty. If this 3 lakhs is retained by the Central Government the surplus of 16 lakhs to which I referred in an earlier passage will be increased to 19 lakhs.

38. There are just two practical features in our proposals that I wish to mention. The customs duties on matches are to be revised so as to comprise rates maintaining the existing measure of protection for the Indian industry over and above the new excise duty. The proposal for imposing this match excise duty is not included in the Finance Bill, but in a separate Bill which I shall introduce at the earlierst opportunity. The Bill will provide for no concession in favour of the so-called "cottage industry," which really means nothing more than the dipping in chemical mixtures of splints made in factories and the pasting of paper wrappers and of strips carrying other chemical mixtures on boxes made from veneers made in factories. Any such concession would make evasion of the duty and an artificial attack on the position of regular match factories materially easy ; and we are justified in allowing this consideration to prevail by the fact that the Tariff Board, in paragraph 134 of their Report regarding the grant of protection to the Match Industry, definitely advised against any special measures which would have the effect of encouraging match making as a "cottage industry" because it was not suitable for such operations both on economic grounds and because of the dangerously inflammable nature of the materials used.

The case is different with the sugar excise, where we have to consider an important long-established industry outside power-factories, and where the risk of evasion is in any case less because the proposed rate, relatively to value, is much less onerous than that proposed for matches. With sugar again the danger of an unnatural transfer of production to the States is also much less. On both these points, we propose, with the sugar excise, to do what we could not do with matches and to follow the precedent of the cotton excise ; that is to say, the sugar duty will be confined to factory produce, and States which produce sugar in factories will merely be invited to impose an equal duty, for their own benefit, on production in their own territories.

39. I must add a few words as to the significance in relation to Bengal of the proposal to render it possible to surrender part of the jute export duty. I have already stated that it is necessary to stipulate, and indeed we feel sure that we shall be supported in this view by the Legislature and particularly by those members who represent other Provinces, that if this special assistance, out of what are under the present constitution Central funds, is to be given, it is fair that we should satisfy ourselves that the Government of Bengal is taking every possible measure on its own account to restore financial equilibrium. On the other hand the present proposal is, as I have already stated in several connections, only intended as a provisional proposal. It is not intended to be a permanent commitment, nor do we intend to take the line that it is to be regarded as a full and final settlement of the Bengal Government's financial position. Further enquiries will have to be made before any such settlement could be reached, nor can it be reached until the constitutional plan is determined by the British Parliament. There are several difficult points involved, amongst which I must mention the treatment of the debt which has already accrued against Bengal as a result of budget deficits which have been incurred since 1930. This debt on their present estimates would at the end of the next financial year amount to something approaching 7 crores. As regards the other Provinces which will receive assistance, the position in their respect is just as provisional as in respect of Bengal. I may say however that we in the Government of India are prepared to recognize that there may be some special claim for assistance in the case of Assam, while as regards Bihar and Orissa, at least in present circumstances, I do not think that any Member of this House will grudge them this small windfall.

40. *Plan for dealing with Earthquake damage.*—This brings me to the last important item in our financial proposals for this year—our plan for helping to finance the measures rendered necessary by the recent earthquake. I have already mentioned one feature in this plan, namely that we propose to transfer our estimated surplus of 1,29 lakhs in the current year (or whatever the final amount of that surplus may be) to a special fund which will be utilised in assisting the Provinces, chiefly of course Bihar, which have suffered from the recent earthquake.

41. The problem of reconstruction with which the Government of Bihar and Orissa is confronted can conveniently be treated under four main heads.

(*a*) *Reconstruction of Provincial Government buildings, etc.*—There is first the reconstruction of Government property, chiefly buildings, though there has been some damage to canals. On such rough estimates as it has yet been possible to prepare, the cost of repairing this damage may be put at about 1 crore. Our proposal is that the Government of India should, as capital expenditure on its own account, provide half the cost of reconstructing and repairing their damaged property, and should make a loan to the Provincial Government of the remaining half through the Provincial Loans Fund.

(*b*) *Financial help to local Authorities.*—Secondly, there is the very extensive damage to the property of local bodies in Bihar, their roads and bridges, their schools, hospitals and dispensaries and so on, including the damage to what are known as aided schools, established through the benevolence of private individuals. A very rough estimate of the cost of repairing the damage is rather over one crore. The resources at the disposal of these local bodies are entirely inadequate to cope with a disaster of this magnitude. Such help as they may be able to render will necessarily be very restricted. It would not be possible to assist them by means of loans requring repayment, even if interest charges were made very low or remitted altogether, without crippling their activities for the future. In short, as they have lost for the time being the main sources of their income, it will be necessary to place them in funds with which to carry out their normal responsibilities until their income has recovered. For all these purposes we propose to make a free grant from Central resources, that is to say, from the special fund already mentioned which is to be formed out of this year's surplus. It may not be possible to undertake and complete all the necessary rebuilding before the end of 1934-35 since it may not be until after the next monsoon that accurate knowledge will be available of the extent to which the drainage of the country has altered and foundations for buildings and bridges are secure. We are therefore providing in next year's estimates for expenditure of only 75 lakhs on this account, but I can assure the House that if it is found that more than this can be advantageously spent we shall have no hesitation in providing the additional sum required.

(*c*) *Assistance to private individuals.*—Thirdly, there is the question of assisting private individuals to rebuild their houses and shops. To many of the poorest sufferers from the earthquake their small dwellings and shops must have been their sole asset ; they have no cash which they can use, or credit which they can pledge, for restoring them, and it would be useless in most cases to proffer them assistance by means of loans on however favourable terms. It seems to us that this part of the problem must primarily be dealt with by means of free grants, and that these grants are eminently an object on which the Viceroy's and other Relief Funds should be expended, so far as they are not needed for immediate relief. The field is a very wide one but I am confident that the public, both here and in Great Britain, will respond most generously now that they know the magnitude of the need.

There is, however, another very wide class who, though they have not lost their all through the earthquake and would not be fit or even willing recipients of charity, are urgently in need of assistance to rebuild their house property, and to whom this assistance can most suitably be afforded by means of loans. We have been very actively discussing with the Government of Bihar and Orissa the plan for the grant of such loans and I had hoped to be in a position to-day to announce at any rate the main outlines of the scheme, but there are still some points to be settled. If it is in any way possible, I will give further information to the House at a later stage of our budget discussions. At the moment all I can say is that we have every intention of making available to the Provincial Government, on terms that will not be onerous to them, or to those who are ultimately to receive the advances, whatever sum may be found to be needed for this purpose. I will not at present venture to give an estimate of what that sum may be.

(*d*) *Agricultural problems.*—Fourthly, there is the agricultural problem. It is known that there has been damage to agricultural land over wide areas in the north of Bihar due to the deposit of sand. The extent and severity of this damage, what measures can be taken to rectify it, and what the cost of those measures will be, cannot be known until a fairly de-

tailed survey of the affected area has been made, and at present the flooded condition of a great part of the area makes such a survey difficult, though the Provincial Government have already taken steps to initiate it. I cannot therefore at the moment say in exactly what form our assistance will be given. All I can say is that we consider that the balance held by the Provincial Government in their Famine Relief Fund can be properly regarded as available for this purpose, and beyond that we propose to assure the Provincial Government of our financial support in any further action that may subsequently be decided upon.

42. I have dealt so far with the problems of permanent reconstruction. The principal necessities for immediate relief have been and are being met, energetically by the Provincial Government out of money which has been made available from the Viceroy's and other relief funds ; but there is one way in which we propose to contribute towards immediate relief from Central revenues. Seven of the sugar factories in North Bihar have been destroyed and two more have been very seriously damaged, with the result that cane growers in this area have been deprived of a market for about fifteen million maunds of cane. It is hoped to make arrangements for transferring the bulk of this cane with the necessary expedition to factories in the south of Bihar or the east of the United Provinces, and the Railways concerned are prepared to carry it at very low concessionary rates of freight. But some portion at any rate of the cane cannot be dealt with in this way, and the Provincial Government are therefore providing country mills and other equipment in order to convert it into gur. We have informed them that we are prepared to bear the whole cost of this measure from Central revenues ; it will probably not exceed 5 lakhs.

43. I may sum up our proposals and their effect on our financial estimates as follows. We are undertaking to bear the whole cost of restoring the property and finances of the local bodies, which we put for the present at something over a crore, and the whole cost of the special measures for dealing with the cane crop, which we put at about five lakhs. We propose to meet this expenditure from the special fund to which this year's surplus, now estimated at 1,29 lakhs, will be transferred ; and we expect to spend 75 lakhs from this fund up to the end of 1934-35. We are also undertaking to bear half the cost of restoring the Provincial Government's own buildings and other public works ; this, on present estimates, we expect to cost us about fifty lakhs, which we mean to provide from funds raised on loan, and have allowed for in next year's ways and means estimates.

In addition we are undertaking the liability for the cost of any measures of assistance to agriculturists that may be decided upon, to the extent that it cannot be met from the Provincial Government's Famine Relief Fund, and we are undertaking to advance whatever capital may be required for financing rebuilding advances to those persons whose position does not warrant assistance in the form of charitable grants, on terms which will lay no undue burden on the persons concerned or on the Provincial Government. I cannot as yet indicate what the final cost, if any, of these loan measures will be to Central revenues, or how we shall propose to meet it. For the present, so far as the ways and means position is concerned, we are assuming in our estimates a capital outlay of two and three-quarter crores on loan measures and on the capital grant for restoration of the Provincial Government's property next year ; so that with the 75 lakhs provided from the special fund, our estimates include three and a half crores for relief in one way or another in Bihar. If more is needed before the end of 1934-35, it will be provided. We trust that these proposals will be regarded not only as adequate, but generous. The fact that we can make them without serious embarrassment is an illustration of the value of maintaining a sound financial policy.

44. *Ways and Means.*—As indicated in an earlier passage of my speech, we have succeeded in maintaining throughout the year the improvement in our credit both in England and in India, with the result that we have again been able to fund a much larger amount of our loan commitments than what I indicated in my budget speech last year. We have also been able to remit more than we anticipated, thereby further strengthening our currency reserves.

45. I will deal first with the latter. Honourable Members will realise that there is always a difficulty in presenting in the budget speech an accurate forecast of the total remit-

tances, not only because it has to be based on estimates worked out some weeks earlier, but also because the budget is introduced at a time of the year when seasonal activities in remittance are at their height and transactions may be running into millions a week. The difficulty has been increased in the current year by the developments in the last few weeks in the currency policy of the United States of America. One side of that policy has been still further to increase the dollar price of gold. This has been followed by a similar increase in its sterling price, with the result that gold exports have again been stimulated from India. Simultaneously, there has been in the last month some rise in the price of our export commodities, the price of cotton in particular having risen materially in Bombay, and this has further strengthened exchange. Thus though our estimates are based on the assumption that in the current year we will be able to purchase £37.46 millions, that figure may be materially exceeded. We have also assumed that no expansion or contraction of currency will be required during the current year. On these assumptions we will be able to continue the process hitherto followed this year of utilising the whole of the surplus of our remittances to England in strengthening our external currency reserves. The actual process has been the addition of sterling securities to the Gold Standard Reserve which has enabled us to transfer gold from that to the Paper Currency Reserve and against that cancel *ad hoc* securities. On these estimates we should be able in the current year to replace rupee securities with external assets in the Paper Currency Reserve to the extent of 17,73 lakhs, which means that we should close the year with our note issue covered by external assets to the extent of about 60 per cent. if gold is taken at its statutory value, or of 75 per cent. if it is valued at its present market price.

46. *Loans.*—In my last budget speech I estimated that we could effect a further reduction of 8 crores in our outstanding of treasury bills; that on the assumption that we converted 30 crores of our outstanding loans, we would only require to borrow 4 crores in India; and that in order to repay the £7 million loan we should require to raise only £6 millions or 8 crores in London. I pointed out, however, that these figures were merely illustrative, and that our policy must, as always, be regulated by the necessity of seizing every opportunity of consolidating and improving our credit position. In fact we have been able very considerably to improve upon the estimate. As I have already stated, we expect by the end of the year to have replaced 17,73 lakhs of treasury bills in the Paper Currency Reserve by sterling securities. On the other hand our increased sterling remittance, which naturally meant that we had to raise rupees to pay for it, has resulted in our increasing instead of decreasing the amount of treasury bills held by the public in India. Instead of a reduction of 8 crores we contemplate an increase of 3,91 lakhs to 30 crores. We consider this a reasonable amount, which, so far from being embarrassing, is rather a convenience both to us and to the market—to us because we are able to borrow in this way at a very much cheaper rate than on funded loans, and to the market because they have now made the Government treasury bill a part of their financial machinery. The market has come to rely upon this as a convenient method for the investment of short-term money, and a floating stock of about 30 crores is by no means excessive for its requirements at a time like this.

47. The revenue benefit to Government from maintaining a reasonable volume of treasury bills is not merely due to the lower interest rate but also to the fact that this makes it possible to economise materially in our cash balances, by enabling us to avoid seasonal fluctuations which are inevitable if we have to depend entirely on our revenue receipts or on regular loans floated periodically for large amounts. In pursuance of this policy we have supplemented treasury bills by borrowing of ways and means advances from the Imperial Bank throughout the year. In accordance with our usual practice, which is to use these ways and means advances merely to assist the money market by avoiding too rapid fluctuations in our treasury bills issues, we are budgeting for the entire extinction of the ways and means advances outstanding at the close of the year.

48. *Discharge of permanent debt.*—The details of the permanent debt discharged in India and in England during the current year are given below :—

INDIA (in lakhs of rupees).

4 per cent 1916-17	9,86
4½ per cent. 1934	12,98
5 per cent. Bonds 1933	4,22
5 per cent. War Loan 1929-47	4,02
6 per cent. Bonds 1933-36	8,89
Other loans	2,57
	42,54

ENGLAND (millions of pound sterling).

6 per cent. 1933-35	2.62
6 per cent. 1933-34	9.96
Other loans	1.58
	14.16

In India we discharged 42,54 lakhs including the balance of the 5 per cent. 1929-47 loan and approximately 10 crores of the 4 per cent. conversion loan 1916-17. In England we paid off the balance of the 6 per cent. Bonds 1933-35 and also paid off in their entirety the 10 millions 6 per cent. Bonds 1933-34. As against these repayments we floated one loan in India and two in England. The loan floated in India was 3½ per cent. 1947-50 which brought us in 30,82 lakhs, while in England we floated two loans—the 4 per cent. stock 1948-53 for 11.7 millions and 3½ per cent. stock 1954-59 for £10 millions—of the latter we realised 6.85 millions during the current year and we will receive the balance of 2.85 in the year for which we are budgeting.

49. Our general programme has again been helped by exceptionally large receipts from Post Office Cash Certificates and Savings Bank deposits. Though we reduced the rate of interest on the latter from 3 to 2½ per cent. in the summer, and though we effected a further reduction in the rate on the former, the amount which we received in this way came to 16,90 lakhs as against the budget estimate of 8,40. The recent figures of receipts less withdrawals under these two heads are remarkable.

(In crores of rupees.)

Year.	Total.	P. O. Cash Certificates.	P.O. Savings Bank deposits.
1928-29	3.42	1.60	1.82
1929-30	5.34	2.70	2.64
1930-31	3.33	3.43	—.10
1931-32	7.32	6.15	1.17
1932-33	16.26	11.06	5.20
1933-34	16.90	7.80	9.10

They indicate that a large amount of funds is available for investment, possibly partly the proceeds of private gold realisations.

In another part of my speech I have invited attention to certain problems connected with the increase in the outstandings under the head of Post Office Cash Certificates.

50. *Capital Expenditure, Railways.*—Railway capital outlay for the current year is again less than the budget, amounting to 45 lakhs as compared with the budget estimate of 3,30 lakhs. The net effect on the ways and means position of the Railways is 2,55 lakhs more favourable. 7,78 lakhs had to be withdrawn from the Depreciation Fund balance to make up full interest charges, 6 crores for ordinary expenditure on renewals and 9 lakhs for loans to branch line companies, and as the credits to the Fund were 13,60 the net result

in 1933-34 was a reduction of 27 lakhs, as against an addition of 3 lakhs anticipated in the budget, leaving a balance at the end of the year of 11,79 lakhs as against 12,06 on the 1st April 1933.

51. *Provincial drawings.*—Provincial drawings for the current year were slightly less than those estimated in the budget, i.e., 4 crores as against 4.37. To a certain extent this is due to the reduction in the rates of interest charged to Provincial Governments on their borrowings from the Provincial Loans Fund made possible by our successful conversion operations. Unfortunately, though the position in the Provinces as a whole was better than anticipated, others, particularly Bengal, afford particular problems which I have dealt with elsewhere.

52. *Next Year*, 1934-35.—I am dealing, in a later passage of my speech, more generally with our policy of capital expenditure and the possibility of its extension. For the purposes of our estimates, however, we have proceeded on the same lines as last year, though a less rigid policy is being followed by the Railways. We are budgeting for 4,68 lakhs as Railway capital outlay. We are also allowing 6,25 to the Provinces as compared with 4 crores during the current year. 2,75 lakhs of this will represent our estimate for the capital funds required in the course of next year for expenditure on the restoration of earthquake damage.

53. *Borrowing Programme*, 1934-35.—With this low capital programme we are obviously in a very strong position. We have already dealt with all the loans the maturity dates of which afford us an opportunity of converting them. The only securities actually maturing for repayment next year are the 4½ per cent. Bonds of which 12,98 lakhs have already been converted during the current year, leaving a balance of 13,00. In England there is nothing. If we allow for receipts of 11,50 lakhs from the Post Office Cash Certificates and Saving Bank deposits as against 16,90 during the current year, this will mean that after taking into account the 2.85 million balance of the 3½ per cent. sterling loan which has still to be paid up, we will not require to float any regular loan either in India or in England. I must, however, in this connection make the usual reservation. These figures merely indicate our obligatory position. We have two large loans which we have the option to repay in London in 1935 and 1936 amounting to £29 millions or nearly 40 crores. We have also the 4 per cent. loan 1934-37 in India amounting to 19,54 lakhs, the 5 per cent. 1935 Bonds amounting to 11,43 and the 6½ per cent. Treasury Bonds also payable in that year amounting to slightly over 16 crores which it may be possible to convert if conditions are favourable. In addition, even though we have now reached a very strong position as regards our sterling reserves, we must neglect no opportunity of further fortifying them if conditions are favourable. This may entail the further replacement of rupee Treasury Bills in the Paper Currency Reserve by sterling securities and a corresponding increase in our borrowings from the public.

As regards Treasury Bills held by the public, we consider that no reduction in their outstanding below 30 crores should be budgeted for next year for the reasons which I have already indicated. In present circumstances we consider this a convenient and reasonable figure.

54. *Home charges.*—In the early part of the year exchange was very steady, enabling us to effect substantial remittances. In the third quarter of October to December there was a falling off owing partly to the seasonal demand for money being later than usual, and partly to a temporary falling off in the exports of gold coinciding with speculation on the occasion of the discussion of the currency clauses in the Reserve Bank Bill. The passing of that Bill through the Assembly, however, coupled with the increase in the price of gold and of cotton to which I have already alluded, has changed the aspect in the last month, and we are now buying sterling on a large scale. As already explained, we have, for budgetary purposes, shown a figure of £37.46 millions of which we had already received up to February 20th over £36 millions as against our budget estimate for the whole year of £21 millions. We have, as I said, devoted the balance to a further strengthening of our currency reserves. In addition, we received 3.81 millions from the sale of silver. For next year we estimate that we will have to purchase 26.7 millions to fit in with the programme indicated above.

55. The position which I have thus explained is summarised in the following table, but if the actual figure of sterling purchases is higher than the present estimate the excess will, unless it is used to expand currency, be shown in the accounts as an increase in the

outstanding of treasury bills held by the public in India with a corresponding reduction of the outstanding of treasury bills in the Paper Currency Reserve.

Ways and Means Statement.

(In lakhs of rupees.)

	Budget, 1933-34.			Revised, 1933-34.			Budget, 1934-35.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	1	2	3	4	5	6	7	8	9
Opening Balance ..	11,73	17,85	29,58	14,59	13,19	27,78	13,44	7,10	20,54
Excess of Revenue over Expenditure.	35,82	—35,57	25	32,56	—32,56	..	32,96	—32,77	19
New Loan	12,00	8,00	20,00	30,82	24,73	55,55	..	3,80	3,80
Post Office Cash Certificate (Net).	5,00	..	5,00	7,80	..	7,80	5,50	..	5,50
Post Office Savings Bank Deposits (Net).	3,40	..	3,40	9,10	..	9,10	6,00	..	6,00
Other Unfunded Debt (Net).	4,80	16	4,96	5,40	15	5,55	5,99	17	6,16
Discount Sinking Fund	75	..	75	—1,13	..	—1,13	89	..	89
Reduction or Avoidance of Debt.	6,88	..	6,88	3,00	..	3,00	3,00	..	3,00
Railway Depreciation Fund.	3	..	3	—27	..	—27	—35	..	—35
Posts and Telegraphs Depreciation Fund.	39	..	39	36	..	36	..	..	..
Defence Reserve Fund.	—62	..	—62	9	..	9	—50	..	—50
Cash Balance Investment Account.	..	..	..	46	..	46	..	..	..
Cash Certificate Bonus Fund.	1,35	..	1,35	70	..	70	1,10	..	1,10
Other Deposits and Advances (Net).	—48	—1	—49	—1,27	81	—46	1,31	—3	1,28
TOTAL ..	69,32	—27,42	41,90	87,62	—6,87	80,75	55,90	—28,83	27,07
GRAND TOTAL ..	81,05	—9,57	71,48	1,02,21	6,32	1,08,53	69,34	—21,73	47,61
Capital Outlay—									
Railways	2,00	1,30	3,30	—75	1,20	45	2,96	1,72	4,68
Posts and Telegraphs.	16	..	16	16	..	16	40	..	40
Civil	46	1	47	53	1	54	83	1	84
Commutation of Pensions.	61	..	61	85	..	85	49	..	49
Gratuities to retrenched personnel.	—1	..	—1	3	..	3	—3	..	—3
Discharge of Permanent Debt.	28,95	8,14	37,09	42,54	18,88	61,42	13,24	3,00	16,24
Discharge of Treasury Bills—									
Public (Net) ..	8,00	..	8,00	—3,91	..	—3,91	..	..	..
P. C. R. (Net) ..	..	..	..	17,73	..	17,73	..	..	..
Sinking Fund Investment Account.	..	..	..	—1,45	..	—1,45	..	..	..
Gain or loss on sale, etc., of assets of the Paper Currency Reserve.	..	..	..	7,89	..	7,89	5	..	5
Loans to public (Net) .	—19	..	—19	28	..	28	1,49	..	1,49
Sale of silver. (Remittance Account).	50	—50	..	5,08	—5,08	..	..	..	..
Iraq drawing	80	—80	..	76	—76	..	73	—73	..
Home Remittances ..	28,00	—28,00	..	50,00	—50,00	..	35,60	—35,60	..
Transfers through the Gold Standard Reserve and the Paper Currency Reserve.	—50	50	..	—31,75	31,75	..	..	..	..
Provincial requirements.	1,15	3,22	4,37	78	3,22	4,00	3,09	3,16	6,25
TOTAL ..	69,93	—16,13	53,80	88,77	—78	87,99	58,85	—28,44	30,41
Closing Balance ..	11,12	6,56	17,68	13,44	7,10	20,54	10,49	6,71	17,20
GRAND TOTAL ..	81,05	—9,57	71,48	1,02,21	6,32	1,08,53	69,34	—21,73	47,61

Economic Prospects.

56. My speech has been mainly concerned—as a Budget speech must be—with the public finances of India, and the measures which I have described or proposed have been concerned with the object of maintaining public finances in a sound condition.

57. But in order to form a proper judgment on the public financial policy of a particular country it is necessary to cast one's vision wider, and to take account not only of the relations between that country and the rest of the world, but also of the reactions of its financial policy on the general well-being of its people. We must, in short, recognize on the one hand that financial policy is only a means to an end—the general prosperity of the country—and on the other hand that no country can to-day shape its destiny independently of the rest of the world. The former consideration is very present in the minds of our critics : the latter often tends to be forgotten. I wish to say something on both.

58. It has been a charge frequently made in this Assembly against the Government of India—and I have little doubt that it will be a charge repeated in the present Budget debates—that we have thought too much of theoretical financial principles, and too little of the conditions of the country; or again that when other governments have set themselves to constructive economic planning, we have drifted and done nothing. I should be the first to admit that there is room for honest difference of opinion on these matters, and the only aspect of such charges which I should resent is that we have been drifting in the matter. Whatever we have done has been done as a matter of deliberate policy decided after much thought. If one looks round the world to-day, it is quite clear that among the various countries there are different schools of thought. The recent crisis has created such irrational reactions that old theories of financial principles are being in many places questioned. It is an interesting study to analyse the budgetary policies of various countries and the effects which these have had. Thus one finds certain countries that are deliberately incurring heavy budget deficits either as an inflationary measure designed to create employment or because they do not feel that the economic condition of the country can stand further taxation. There are other countries which consciously incurred deficits during the first years of the crisis, in accordance with what one may describe as a 'fat and lean years' principle, but which now, after having experienced the adverse influence of continuing deficits on Government credit, are making strong efforts to restore a balanced budget. Lastly there are the countries which have never departed from their observance of the old fashioned principles of sound finance. This has been generally characteristic of the countries comprised within the British Empire, and among them India has been a notable example.

59. Now there are two observations which I have to make on this comparison. The first is that whatever the difference in policy between various countries, increases of taxation and drastic retrenchment, including cuts in Government officials' pay, have been practically universal features ; so that in no country is the picture a rosy one. My second observation is much more important. Whereas those countries which have preserved a balanced position know where they are and have faced their troubles as they have arisen, those that are piling up deficits and public debt are evading their difficulties and postponing them till the future. They are relieving the taxpayers of to-day in the hope that the taxpayers of to-morrow will be able to bear the burden, for one thing is certain that the burden has ultimately to be borne in some form or other by the people of the country. Even if a Government repudiates its liabilities the people of the country have to bear the burden, and in that case it is those who have trusted the government and lent it money and not the general body of taxpayers that must pay. Now it is obviously impossible for me at the close of a long Budget speech to attempt a full examination of all the issues that are involved in this subject. I will only state that we firmly believe that the best policy for India has been to preserve the traditions of sound finance and that by doing so we are helping to create the safest conditions in which her traders and manufacturers can do their business. We believe that it is better to face economic troubles when they come and that revenue and expenditure should be adjusted to meet the need rather than that the need should be hidden and disguised. We believe that that is the best course for the present and still more with a view to the future. And in this latter respect I would remind the House that we who are carrying on the Government of India to-day, have a special responsibility, for we expect to be succeeded in the near future by

an Indian Government under the new Constitution. It would have been a poor service to India on our part to shirk our troubles and leave their accumulated weight to handicap the first years of the new Government.

60. I believe that the country as a whole supports us in our adherence to these principles and certainly the attitude of this Assembly in the past 3 years—which I gratefully acknowledge—encourages us in this belief. But to any who may entertain doubts in the matter I recommend a careful study of what is happening in other countries. We are often advised, for example, to look to Japan as a model, and indeed we recognize that we have much to learn from that remarkable nation. But I wonder if there is a single member of this House who would wish us to follow their financial policy. According to recent press telegrams, in order to make up the deficit on the current year, it has been decided to raise 881 million yen by loans. That means the equivalent of nearly 120 crores of rupees at par, and even at the present rate of exchange about 70 crores. Last year they had a deficit covered by loans of over 1,000 million yen. Would India like to face accretions to her public debt on this scale ?

61. But assuming that we have public support in this respect, there is the further charge that we have done nothing in the way of a constructive economic plan to offset the effects of the present depression. As to this, before discussing the possibilities of an economic plan, let me repeat once more that we believe that the maintenance of a sound position as regards public finance and currency is the contribution which a Government ought primarily to make towards economic recovery, for, unless the country is prepared to support the Government in a complete control of economic activities in supersession of private enterprise, its primary duty is to create conditions in which private enterprise can operate with security. We hope by our own financial policy to be able to preserve conditions of cheap money which will in themselves be an encouragement to commercial and industrial enterprise. We hope also thereby to preserve stability of currency without which international trade cannot flourish. And lastly we hope to be able thereby to sustain our power to finance capital expenditure on sound projects by the various Government authorities in India, as to which I shall have more to say later. It is important to bear these overriding considerations in mind, when the question of a so-called economic plan is brought up. As to this, in the past Honourable Members used to ask us to look to Russia as a model. To-day the example generally quoted is that of the United States. Now though the methods in both cases are very different, there is this similarity that in each case it has been proved necessary to create departments of Government exercising large powers of control over every phase of industrial, commercial and agricultural activity of the country. The machinery of the Government of India is not adapted to such a purpose, nor do I believe for a moment that the country would tolerate such a measure of control. But quite apart from that the real practical question is—has any necessity for such drastic measures arisen in India ? I doubt whether many people in India appreciate how serious the situation was in the United States of America. President Roosevelt's plan has been accepted because of the desperate need which existed for drastic action. The whole machinery of banking and industry was in danger of breaking down. Since 1929 more than 6,000 banks had failed involving deposits of five thousand million dollars—many more were carrying on and are still carrying on on a restricted basis. From 1929 to the spring of 1933 the numbers employed in factories fell by a half, the total wages by two-thirds and the wage per employee by 30 per cent. In March 1933, 21 million persons out of a total population of 120 million were living on public relief—many more were unemployed and living on savings and charity. And that was the state of affairs after the previous government had made desperate attempts and pledged hundreds of million dollars of public credit to stem the fall in prices and produce a so-called economic plan. In India we have no situation comparable to this.

62. But even if there is no occasion in India for such drastic measures, it certainly does not follow that Government should not have a definite policy, or that its duty is not at every point to assist the economic well-being of the country. We have had such a policy. Our position has had its special difficulties in other ways, for we have had to take into account

not only the economic but the constitutional position. As I have already shown when the crisis first came upon us, our credit was severely strained and the debt position was such as to give cause for anxiety. This was the result partly of past commitments, partly of the fall in our export trade, and partly of constitutional uncertainty which affected the confidence of many investors in Government of India securities and holders of property in India. It was the first task of Government to safeguard and restore the position as regards credit and revenue resources, not only for the ordinary and obvious reasons, but also for special reasons connected with the constitutional position such as the setting up of a Reserve Bank. We may surely claim that the improvements which I have already described represent a substantial achievement in this direction. But that of course is not the whole of our task. While the position thus created must be preserved, we must also consider whether on the foundations thus strengthened we can construct an economic policy to improve conditions in India.

63. That has had the constant attention of Government, not merely as an emergency measure in the present crisis, and it is worth while to attempt some review of the results. In the first place it is fair to claim that as a result of Government's industrial policy, this period of world depression, when, to take only one instance, the steel production in the United States fell at one time to 10 per cent. of its capacity, has actually been a period of industrial expansion in India. Speaking in a recent debate in the Assembly, I gave some illustrations of this from the main industries. Taking the index figure of industrial activity in the year 1928 as 100, I pointed out that as regards textiles for the first ten months of 1933, while the United Kingdom, the United States of America and France all showed falls ranging up to 25 per cent., India showed in the same period an increase of 41 per cent., as compared with an increase of 34 per cent. in Japan. Also taking steel production as another illustration, while the United States in 1933 showed a reduction of 54 per cent. and France and the United Kingdom reductions of 30 and 20 per cent. respectively, India showed an increase of 75 per cent. as compared with an increase of 55 per cent. in Japan.

64. At the same time other industries have been growing remarkably. The sugar industry is a case in point. By 1935 it is estimated that we shall produce in India the whole of the white sugar which used to be imported from Java, and indeed, as I have already said, there is now a danger of this process going too fast and too far. Let me quote yet another interesting example. The consumption of cement in India has increased from 387,932 tons in 1924 (Indian production 263,746 tons, imports 124,186 tons) to 689,515 tons in 1933 (Indian production 625,860 tons, imports 63,655 tons). At the same time there is no doubt that in the last two years, partly aided by the high level of our revenue duties, there has been a general and marked development of minor industries in India. The Indian Stores Department, which is constantly encouraging this developement, though its work does not receive the recognition which it deserves, can give interesting illustrations of this. Thus they report that marked developments are now going on in Indian industries manufacturing a wide range of articles such as electric lamps, and all kinds of electrical appliances, rubber tyres, water-softening plant, cooking stoves, asbestos cement products, paints and enamels—to mention only a few instances, while in recent years there have been well-known developments in the Indian manufacture of railway rolling stock, bridge work and heavy structures in the case of which India is now able to manufacture all her requirements. Apart from these actual developments many new projects for the establishment of important factories are now under consideration.

65. Now all this is in accord with a policy deliberately adopted by Government—the essential idea being that, if the standard of living is to be raised for the increasing population of India, industrial employment must be expanded to supplement the agricultural opportunities of the country.

But, it will be said, " industrial development is only a small thing for India compared with the conditions of the agricultural masses. Their well-being is of overwhelming importance and they are being reduced to dire straits by the present low level of prices." If by such criticisms it is meant that the Government of India has ignored agricultural development,

that charge surely will not stand examination, for the irrigation projects of India have been an example to the world, and are on a scale which makes projects in other countries shrink into insignificance. But if it is meant that the very magnitude of these projects, and the increase which they have brought about in productive capacity, set up a need for Government to give guidance as to the utilisation of that capacity and the disposal of the products, or again if it is meant that industrial development may react unfavourably on agriculture if it restricts unduly India's purchases of manufactured goods from other countries on which she has relied as customers for her own agricultural exports, or lastly if it is meant that the recent fall in prices has given rise to other problems of special difficulty in regard to the agricultural masses, then such criticisms point to matters which deserve serious consideration. They certainly have been receiving that consideration from Government.

66. The question of the present condition of the agricultural masses of India has been so much discussed that I do not wish to enlarge upon it at great length. Yet there is so much confused thought about it that I must say something.

There is one thing on which all sides would agree, and that is that the paramount need is to raise the level of prices of agricultural commodities; and starting from this position there are many who argue that we should restore prosperity to India if we raised the level of rupee prices by the mere dodge of reducing the value of the rupee. We cannot believe that this would achieve its object. It would, of course, if the prices of all goods responded, reduce the burden of the fixed money charges which the cultivators have to pay—taxes, interest and rent. But it would do nothing to solve what is really one of the main maladjustments to-day, namely, that the prices of primary agricultural products have fallen much more than the prices of the things which the agricultural producer has to buy. Nor could the mere raising of rupee prices do anything to stimulate the demand for Indian produce in foreign markets, and this export demand, although it is only a percentage of the whole, represents the margin which makes all the difference to India's prosperity. Moreover, a great danger lies in the reaction which might come from such a course; for if, for example, the rupee prices for a product like jute were raised by a depreciation of the rupee, there might be a great stimulation of the cultivation of jute; but there would be no increase in what our export markets could absorb. This might lead to a serious crisis. One cannot dodge the realities of the situation in this way. There are some illuminating remarks on the effects of monetary manipulation and the depreciation of the dollar on agricultural interests in the annual report of the United States Ministry for Agriculture issued last December:

"It raises the prices of export of speculative commodities, such as wheat, cotton and corn, much more than it does the prices of milk, hogs beef, cattle, poultry, and other non-speculative commodities sold mainly in the domestic market. Moreover, it also raises the prices of the things the farmers buy.....By itself monetary action does nothing to change a maladjusted situation for the better. Indeed, it may tend to prevent a favourable change by temporarily hiding the need. Inflation is not a cure-all.....There are certain fundamental factors which must be handled otherwise. To control these factors in the world of to-day, with its multitude of trade barriers, requires for the time a production control which is obnoxious to every class in our society."

67. It is a remarkable fact and one that is not generally appreciated that in India so far we have not had to resort to any production control of this kind, and yet our exportable products have somehow or other throughout the crisis found a market in the outside world. We have no dangerous accumulations of unsaleable stocks and we have escaped so far some of the worst problems which have afflicted other agricultural countries.

Moreover an examination of the figures of India's main agricultural exports shows that the quantities of these have kept up remarkably well as compared with the high average of the years 1920 to 1930, and that on the whole the year 1933 shows a definite improvement over 1932. It shows also India's adaptability, for there have been striking increases in the

quantities exported of certain articles such as groundnuts, linseed and oilcake which have partially balanced falls in more important articles like cotton. (*See* summary table below.*)

68. If we want to approach this matter in a practical way, there are three main problems to consider :

First, how to deal with the increase in the real burden of the fixed money payments of the agriculturist due to the fall in prices and the accumulation of debt which is resulting therefrom ;

Secondly, how to increase the internal demand for India's agricultural produce ;

Thirdly, how to improve the external demand.

69. As to the first, there have been many alleviating factors which have resulted in the avoidance, so far, of any really urgent crisis. The various Provincial Governments have made substantial remissions in land revenue and water rates. Landlords have not pressed for their full rents. India's ancient money-lending system has proved elastic and generally speaking demands for repayment of debts have not been pressed. As a result the great mass of agriculturists have had enough to eat and a sufficient margin in cash not only to pay taxes at the reduced level but also to maintain at a fairly reasonable level their purchases of necessities. The figures for the consumption of the main necessities of the poor, salt, kerosene and cotton piecegoods demonstrate that in broad outline this is the position.

* *Summary of India's main agricultural exports comparing figures for* 1933 *with average of* 10 *years* 1920-30 (*Figures for* 1932 *are shown in brackets.*)

		Quantity.			Value.		
		Average of 10 years ending 1930.	1933.	Percentage.	Average of 10 years ending 1930.	1933.	Percentage.
					Rs. (lakhs.)	Rs. (lakhs.)	
1.	Jute (Raw and manufactured). Tons (000)	1,499	1,407 (1,176)	94 (78)	72,84	32,37 (31,49)	44 (43)
2.	Cotton, raw .. .. Tons (000)	616	466 (286)	76 (46)	69,09	25,74 (16,03)	37 (23)
3.	Tea .. .. .. lbs. (million).	346	324 (368)	94 (106)	27,06	19,04 (16,59)	70 (62)
4.	Rice (not in husk) .. Tons (000)	2,067	1,829 (2,076)	88 (100)	36,98	11,42 (17,16)	31 (46)
5.	Hides and skins (raw and tanned). Tons (000)	70	56 (42)	80 (60)	13,95	9,13 (7,76)	65 (56)
6.	Groundnuts .. .. Tons (000)	448	586 (472)	131 (106)	11,21	7,78 (8,11)	69 (72)
7.	Linseed .. .. .. Tons (000)	257	347 (77)	135 (30)	6,21	4,22 (97)	68 (16)
8.	Oilcakes .. .. .. Tons (000)	213	290 (293)	136 (138)	2,37	1,78 (2,06)	75 (87)
9.	Wool, raw .. .. .. lbs. (million).	45	49 (31)	109 (69)	3,89	1,74 (1,43)	45 (37)
10.	Lac .. .. .. cwt. (000)	539	565 (438)	105 (81)	7,37	1,60 (1,40)	22 (19)
11.	Coffee .. .. .. cwt. (000)	217	174 (171)	80 (79)	1,68	1,02 (1,08)	61 (64)
	Total of above 11 items ..				2,52,65	1,15,84 (1,04,08)	46 (40)
	Grand Total of all Exports ..				3,12,59	1,44,01 (1,34,76)	46 (43)

In my budget speech of last year I gave some figures showing how the consumption of these articles in 1932 compared with the average consumption during the 10 years of post-war prosperity, 1920-30. Even allowing for the increase of population, the figures were remarkable when considered in relation to the fall in prices of agricultural products. The figures for 1933 show that the consumption is still maintained at a high level though there is a slight decrease from 1932. Taking the figures of local production *plus* imports as representing roughly the level of consumption, then for 1933 the figures for cotton piecegoods work out at 11 per cent. higher than the 1920-30 average, for salt at 4 per cent. lower and for kerosene at 8 per cent. lower.

The following table brings out the figures :—

Indian production plus imports.

(Figures for 1932 in brackets.)

	Quantity.			Value.		
	Average of 10 years ending 1930.	1933.	Percentage.	Average of 10 years ending 1930.	1933.	Percentage.
				Rs. (lakhs.)	Rs. (lakhs.)	
Cotton piecegoods— yds.	3,677	3,759	102	131,72	84,62	64
Mill-made. (millions).		(4,327)	(118)		(99,40)	(76)
Hand-loom .. .. .. ,,	1,246	1,700	136	44,85	37,40	83
		(1,509)	(120)		(34,46)	(77)
Total Cotton piecegoods ..	4,923	5,459	111	176,57	122,02	69
		(5,827)	(118)		(133,86)	(76)
Kerosene oil .. .. .. Gal.	232	213	92	17,73	13,20	74
(million).		(235)	(101)		(16,27)	(92)
Salt .. .. Tons	1,965	1,884	96	12,74	10,54	82
(000)		(1,954)	(99)		(10,98)	(86)
Total ..				207,04	145,76	70
					(161,11)	(77)

70. But the fact that we have survived without disaster so far does not mean that serious problems are not being set up. It is a question of how long the present state of affairs can continue. Undoubtedly in the early stages of the depression savings in cash and other forms were drawn upon, and this cannot last for ever. Moreover the accumulation of arrears of rent and interest may lead to a serious situation. We have throughout watched this situation carefully in close consultation with Provincial Governments, and we have now with the cordial approval of these Governments arranged to have a conference early in April at which we can together review the whole situation and consider this problem of indebtedness together with all possible lines of concerted action to improve the general economic situation. The problem of indebtedness is one of immense difficulty and has many reactions, and I may say that our present view is that a solution is not likely to be found by any heroic attempts to equip India in the midst of this crisis with some entirely new credit system different to that which has grown up as a result of centuries of experience. It needs sympathetic but cautious handling and the co-operation of all concerned.

71. Turning from this I come to what I have stated as the second problem, namely, how to increase India's internal purchasing power for agricultural produce. The development of India's own industries is one method which, as I have shown, has been for a long time followed and which has gone much further than most people realise; but we must never forget that this has another side to it, and that if we produce what other countries used to sell to us, their purchasing power for our exports will diminish, *unless* we can raise the general standard of living in India and provide an increased market capable not only of absorbing the products of Indian industries, but also of continuing the use of imported commodities. This opens out an interesting and intensely important field of work, and it is a field in which industrialists themselves ought to take an active part and not shift all the burden on to Government.

In other countries the producing industries are alive to the need of themselves developing the demand for their own produce. An interesting example of this is the recent development of the canning industry in the United Kingdom. This development was promoted mainly by the tin-plate manufacturers, and has, in the short space of two or three years, resulted not only in the use of some hundreds of thousands of tons of steel in the form of tin-plate, but has brought great benefits to the fruit and vegetable growers and to the fishing industry by providing new profitable openings for their products.

Possibly there is no opening in exactly the same field on this scale in India, but this incident affords an example which might furnish ideas in other directions. I venture to think that much is to be gained by co-operation between Indian and British manufacturers in this matter. The British organizations have much experience and might help with ideas for developing Indian markets, and if by a joint effort a greater consumptive demand—say for iron and steel products or electrical plant—can be developed in India so that there is room for both Indian and British industries to find an increasing market, the benefit to India would be immense; for India would benefit in three ways, first by increasing her own industrial market, secondly by improving the standard of living of her people, and thirdly by finding an increased market for her agricultural exports in the United Kingdom in exchange for the United Kingdom imports into India. That much can be done in India by well-planned propaganda designed to increase the demand for a particular product is shown by the striking figures which I have already given of the development of the Indian cement industry. Let us from this Legislature appeal to the Indian industrialists to adopt an active and broad-minded attitude in this matter. If Government can encourage any developments in this direction their support will whole-heartedly be given.

72. Turning again to action for increasing India's internal purchasing power, which Government on its own initiative can take, there is one method which has often been mentioned in this House, that of stimulating purchasing power by undertaking expenditure on public works and other projects. This method is obviously worthy of consideration, but if it is to do good it must be governed by certain essential conditions. It must be directed mainly to purposes which will directly or indirectly increase the economic strength of the country, and it must not be employed beyond what the credit and resources of the country will stand—for such expenditure means raising loans and paying interest upon them. This means that the extent of the possible application of this method is limited, and therefore that it should be applied at the time when it can have the maximum effect. It is like a medicine which will be most effective if it is given to the patient just at the moment when it will help him to turn the corner. It is quite possible that the proper time has come when we may utilise this method with beneficial results. On the one hand there are signs that the weakening processes of increasing economic depression have been checked and that there is a tendency towards recovery which with a slight stimulus might really take a hold on the situation. On the other hand we have so strengthened our credit position that we can look forward to being able to raise money without straining our credit and on easy terms. For all these reasons we have been diligently exploring possibilities. As my Honourable Colleague, Sir Joseph Bhore, announced in introducing the Railway Budget, we have this year made quite a substantially increased allotment for works expenditure on the railways, and as a matter of Financial policy we have informed the railways that we can now encourage sound projects of capital expenditure. We have also as another step in this direction reopened the Delhi Capital project and have a programme for buildings amounting to about 1 crore on hand. We are offering generous assistance to Bihar and Orissa for their earthquake rebuilding programme. We have removed the ban on capital expenditure in the Provinces and have pressed them to consider road construction and other development programmes for which we are prepared to offer facilities at the lowest possible rates of interest. The Provincial Governments have naturally shown caution in taking up these ideas for they are having a hard struggle to maintain equilibrium, and do not wish to mortgage their future by heavy loan charges. In any case this is a line of policy in which the main initiative must be taken by the Provincial Governments and it is one which we propose to explore fully with them at the forthcoming conference, to which I have just referred.

73. I come lastly to the possibilities of improving our position in export markets. This is the most difficult problem of all, for the factors lie so largely beyond our control, but

nevertheless a good deal has been done. As everyone knows, one of the worst features of the present depression is the drying up of international trade. Causes and effects are inextricably mixed together, but the fact remains that all countries in order to protect their own position have had recourse to increasing economic nationalism supported by tariff barriers and exchange restrictions. In these circumstances the world's trade is becoming increasingly subject to artificial regulation, and no country can hope to maintain its position without an active and carefully thought out policy. I would classify the possibilities under three heads. In the first place it is possible for groups of nations to get together and by agreement preserve a favourable regime for mutual trading with one another, which will be effective to the extent that their needs are complementary. There is only one important group which has made a start on these lines, and India is fortunate to be a member of it. I refer of course to the British Commonwealth of Nations and the Ottawa agreement. Already that has helped us and its beneficial effects are apparent in several cases. I cannot attempt in this speech any detailed examination of those effects, on which the Commerce Department has promised to furnish a full report later in the year. But I may call the attention of the House to certain striking facts, such as the increases during 1933 in our exports of linseed and rice,* and the great value of our exports of tea,† to the United Kingdom, all of which are largely dependent on our preferences in that market. But perhaps the most impressive illustration of the increasing value of the United Kingdom market to India is to be obtained from the general trade figures.‡ Whereas the value of India's exports to all other countries, expressed as a percentage of their average value for the 10 years 1920 to 1930, amounted in 1932 to 40 per cent. and in 1933 to 41 per cent., the same percentage figure for the value of exports to the United Kingdom was 53 per cent. in 1932 and increased to 62 per cent. in 1933. Or, to illustrate the increase in another form, I may point out that during the 10 years 1920 to 1930 the United Kingdom took 22½ per cent. of India's exports, while in 1933 she took over 30 per cent. Obviously therefore the prosperity of the United Kingdom and favourable trade arrangements with her are of immense importance to India.

I believe that the arrangement started by the Ottawa agreement is capable of much wider extension, and that the members of the British group of nations—India in particular—ought to be constantly engaged in a scientific study of the position, exploring new opportunities for mutual exchange. It would surely be advantageous if all these nations could co-operate in some permanent organization for the furtherance of this purpose. But if India is to obtain benefit in this way it needs a broadminded outlook, for as I have already pointed out no country can hope to sell more to others unless it is ready to buy more from them. The efforts now being made by the Lancashire interests to increase their power to absorb Indian cotton is of welcome significance as a sign of British appreciation of this truth. It seems to me that there are encouraging signs of a growing recognition of the same truth in India. The better relations set up as a result of the recent delegation from Lancashire, and the agreement concluded by the Millowners' Association, under the courageous leadership of my honourable friend Mr. Mody are likely to prove of incalculable value, while I am one of those who believe that those Indians who represented India at Ottawa, and who supported the agreement in this Assembly have done a lasting good to their country, and especially to the agricultural masses.

The second possible line of policy is in the form of bilateral agreements which on broad lines arrange for an exchange of goods between two countries leaving individual traders to work out the actual operations. An example of this is the recently concluded agreement with Japan which has secured the market for a large part of our exportable surplus of cotton.

Thirdly there remains the field of ordinary trade unaffected by special agreements. In the reduced field left for this we may be certain that competition will become ever fiercer, for even when a country has a monopoly of a particular article, such as India has of jute, there are substitutes to be taken into account. One of the most urgent tasks for the future is to ensure the position of India's products in world markets by improving their quality

* Exports of rice to the United Kingdom in 1933 were 275,000 tons as compared with 138,000 tons in 1932 and an average of 42,000 tons in the 3 years 1927-29.

Exports of linseed to the United Kingdom were 107,600 tons in 1933 as compared with 10,900 tons in 1932 and an average of 54,000 tons in the three years 1927-29. (*See* table in Appendix II).

† Indian exports of tea to the United Kingdom amounted in value to 16.68 crores out of total exports of 19.04 crores.

‡ *See* table in Appendix III.

and grading. We recognize that Government has a responsibility in this matter and we have just taken an initial step in deciding to bring out a first-class marketing expert, who will start by undertaking *ad hoc* enquiries as to certain of our important crops, and who may then advise as to the setting up of a permanent and larger organization.

74. Now in working on all the three main lines which I have mentioned it is essential that Government should be able to give scientific study to the problems and have accurate statistical knowledge as to its own position. We have made several changes lately in our organization in order to facilitate this. We have for some time had an economic sub-committee of Council, and we have recently set up a central bureau for Economic Intelligence and statistics at Government headquarters, which provides the permanent expert organization for the Economic sub-committee. Further developments on these lines will depend on the recommendations to be made by the two economic experts from England—Professor Bowley and Mr. Robertson—who are now examining the position in consultation with three Indian economists.

75. The sum and substance of what I have said is this. Great opportunities have been created in India for agricultural and industrial expansion, and that has been proceeding even in recent years. The economic machinery has worked steadily without breakdown even through these years of unexampled difficulty. The worst that can be said is that it has worked at an unduly small margin of profit and that there may be an aftermath of special problems arising out of the changes in the relations between money and goods. What is needed now is carefully directed action to deal with these special problems, combined with planning to take the fullest advantage of India's potentialities of production, and in doing this we must recognize that India cannot thrive alone or independently of the prosperity of other countries. That should be our purpose rather than the construction of entirely new machinery or the imposition of Government control on every sphere of economic activity, and I would again remind Honourable Members that this control and a very drastic restriction of agricultural production is an essential feature of the price-raising methods included in plans like that of the United States. That Government fully recognizes the needs which I have stated and is taking action for dealing with them will, I hope, be apparent from what I have said.

The appreciation which I have given seems to be a fair one on the basis of all that has happened hitherto ; but no responsible man could be rash enough to claim that in these disturbed times he could foresee all that may happen in the future. New troubles may come upon the world or upon India and with them perhaps the need for new policies and more daring experiments. Let us hope that that need may not arise.

76. I have dwelt at rather great length on a subject which some might consider to be outside the scope of a budget speech, but the finances of a country are only a reflection of its economic position and I make no apology for trying to relate my account of the former to a wider setting.

Before closing, however, I must revert shortly to the actual Budget proposals. I trust that Honourable Members will give these proposals calm and fair consideration on their merits. I fully recognize that any suggestion of new taxation in present circumstances cannot be very welcome. Nevertheless I trust that further reflection will encourage the view that in all the circumstances these proposals are right and in the interests of the country. They represent a definite plan framed with an eye to the future, and with the idea not only of maintaining equilibrium for the Central Government but of laying, in advance of the new constitution, the foundations for a financial position in which the Provincial Governments, in whose hands lies the responsibility for fostering the so-called nation-building services, may have some possibility of expanding revenue. If this is to be done it is absolutely necessary to broaden the basis of indirect taxation, and this necessity becomes all the greater if industries are to be developed in India thereby reducing her foreign trade and the receipts from customs duties. The story of sugar is an instructive one as an illustration of the cost of protection to the general taxpayer and consumer. The public may consider the result worth the cost, but the cost has to be met. It is in the light of these considerations that the new excise duty proposals should be viewed. On the other hand, while these new measures of taxation have seemed to us to be right, we have also attempted to make a start in the

relaxation of burdens in cases where such relaxation might be expected to prove economically beneficial. We have not been able to afford large experiments in this direction, but the abolition of the export duty on hides and the proposals for the reduction of charges on telegrams and postage of letters are experiments which will enable us to test the situation, and possibly if they prove successful, in the near future, to undertake further measures in this direction.

In proposing a reduction in the Debt Avoidance provision we have looked on that as a margin of strength on which in the present exceptional circumstances it is legitimate to draw. Hitherto the revenue estimates have been on such an uncertain basis, and there have been so many unrealised possibilities of deterioration in our position (the potential loss on sugar import duties, for example) that it seemed wise to maintain the full provision partly as a margin of reserve against these contingencies. And indeed it has so proved. Now, however, these contingencies have to a great extent been faced as realities, and in general we may feel that as regards our Revenue estimates we are on a much more solid foundation than at any time since the crisis began. I will not be so rash as to prophesy for the future or to use words which might be quoted against my successor. But this I may say—that in our proposals we are providing fairly for all the needs that can be foreseen, that we seem to have touched bottom, and that if the tendencies which have recently been apparent continue, there is a good hope that there will be a margin next year, large enough not merely for the restoration of the cuts in pay, but for the relaxation of other burdens. But neither India, nor any other country, is yet 'out of the wood' and a cautious outlook is still necessary.

I know that many Honourable Members feel that an immediate relaxation of these burdens might itself stimulate recovery, but our own view has been that we are not yet in a position to take risks in this direction and that any premature weakening of the financial structure might jeopardise the sound position that has been created and produce a collapse which would react on all who are engaged in economic activities in the country. In the meanwhile, as I have made clear, we are searching for all possible opportunities for taking advantage of our strong credit position to encourage recovery in other ways. Finally, taking a wider view, I should like to repeat what I have so often said—that India's financial position in its strength challenges comparison with that of any country in the world, and that in these times of increasing economic nationalism there is no country that has brighter prospects or greater potentialities for economic advance than India with her own vast market, and with her place in the British Commonwealth of Nations.

Appendices to Budget Speech, 1934-35.

APPENDIX I.

Short Survey of Agricultural Position at the Beginning of 1934.

The monsoon of 1933 started about ten days earlier than usual and was unusually continuous and prolonged in most parts of the country. The monsoon proper withdrew on the 27th September but showers were general in Northern India until nearly the end of October. The total rainfall was substantially above the average in a large part of the country and normal or nearly normal elsewhere except for a small area (East Central India) where it was in defect. As might be expected, damage to summer crops by excessive rain was more common than shortage of rain. The cotton crop was seriously damaged by late rain in the Central Provinces and Berar and also in the United Provinces and Juar (the great millet) was damaged by excessive rain in several provinces. The rice crop was generally good. Local damage was caused by floods in several provinces. The sowing of winter crops was somewhat delayed by the continuance of the rains but sowing conditions were favourable. An increase of 8 per cent. in the area under winter oilseeds and of 7 per cent. in the area sown with wheat has been reported. Crop prospects now depend to a considerable extent on the weather during February and March. Reports indicate that so far the winter rainfall has not been sufficient. In Gujerat, tobacco and cotton have been damaged by abnormal cold weather, whilst frost damage to gram has occurred in parts of Central India and the Central Provinces and to winter crops generally in some parts of the Punjab.

Jute.—The area sown with jute in 1933 was reported to be 2,491,000 acres, an increase of 16 per cent. on 1932. Production was estimated at 7,933,000 bales as compared to 7,097,000 bales in 1932, an increase of 12 per cent. on the *revised* estimate for the previous year. Exports of jute for the period July 1933 to 20th January 1934 were 765,000 bales better than the previous year indicating that the slightly larger crop is finding a market. Prices at the end of January were a trifle better than this time last year but much below those of June 1933.

Cotton.—The 1932-33 crop turned out considerably better than expectations, the quantity baled and received loose in mills having totalled 4,730,000 bales. Adding the conventional figure of 750,000 bales for non-industrial consumption, this indicated a total crop of 5,480,000 bales as compared to a forecast of 4,516,000 bales. It is now clear that the standard yield on which the provincial forecasts are based requires to be raised in several provinces—a not unnatural sequel to the systematic introduction of improved varieties which has been going on for a number of years. The final estimate of the area under cotton in 1933-34 is not yet available—sowings in South India being incomplete at the time of the third forecast in December—but the area reported is 2 million acres (9 per cent.) above the corresponding estimate for 1932-33 and the production was estimated to be about 400,000 bales greater. The estimated increase is fully borne out by the returns of cotton baled to date which further indicate a good crop both in the Punjab and in Sind. The cotton export year runs from 1st September to 31st August and exports from the 1932-33 crop amounting to 2,790,000 bales were satisfactory, having regard to the size of the crop. Bombay stocks of unsold cotton on August 31st, 1933, were normal at 441,930 bales and stocks elsewhere were at a similar level. The Japanese boycott on Indian cotton extended roughly from July 1933 to December 1933, being lifted at the beginning of January 1934. As active shipping of the new crop usually commences at the beginning of December, exports to date during the current cotton year are below normal but the disparity is disappearing, total exports for the season having reached 585,665 bales up to the end of January as compared to 774,547 in 1932-33. The Indo-Japanese trade agreement virtually ensures the export of 1½ million bales of cotton annually to Japan during its currency.

Oilseeds.—The final forecast of the *groundnut* crop will not be issued until the last week in February but the second forecast showed an increase of 9 per cent. (670,000 acres) in the area as compared to that reported at the same time last year which was the highest on record. This crop is now the most important item of the oilseeds export trade. Exports during 1933 totalled 586,000 tons, an improvement of 115,000 tons on 1932, but were less than 1931 when exports totalled 710,000 tons—the improvement is encouraging as competition with other competing oilseeds like soybean is very keen. The area under *sesamum*, the next most important of the summer oilseed crops, in 1933-34 was 6 million acres—a nominal increase on 1932-33—the improvement of that year (7 per cent.) thus being maintained. The estimated yield at 509,000 tons is 4 per cent. below that of 1932-33. This crop is mainly crushed in India but exports in 1933 amounted to 17,000 tons, an increase of 3,000 tons on 1932 and 13,000 tons on 1931.

Linseed.—The total area under this crop will not be known until about the middle of March but the January forecast shows a small increase of one per cent. on last year's corresponding estimate. The recovery from the low level of 1929-30 is thus being maintained, indeed there have been increases in all important areas except the United Provinces where weather conditions may have been largely responsible for the fall in area. No quantitative estimate of production is available ; it is known that the crop started well but there has recently been local frost damage. Exports of linseed during 1933 were most satisfactory, the total being 332,000 tons during the period April—December as compared to 57,000 in 1932 and 100,000 tons in 1931 and 244,000 tons in 1930.

Mustard and rapeseed.—The first forecast for the area under these oilseeds shows an increase of 8 per cent. (238,000 acres) on the corresponding estimate of last year: the final area will not be known until March. Exports of rapeseed (7,400 tons) during 1933 were below those of 1932 (131,000 tons) but better than 1931 (40,000 tons)—exports to the United Kingdom were again better than in the preceding year.

The area under sugarcane in India in 1933-34 (i.e., for the crop now being crushed) is reported to be 3,305,000 acres, a decrease of ½ per cent. on last year but the yield is estimated to be 5,067,000 tons *expressed in terms of gur* (jaggery), an increase of 8 per cent. on last year. Full details have not yet been received but from the detailed United Provinces report which covers 1,702,000 acres, it is clear that the increase in production is due to the further spread of improved varieties which in the United Provinces now cover 1,275,000 acres, or 75 per cent. of the total area in that province, with a yield per acre 60 per cent. higher than the old varieties replaced. It is estimated that in season 1933-34 some 586,000 tons of sugar will be produced in modern factories in India as compared to 381,000 tons in 1932-33.

APPENDIX II.

EXPORTS TO THE U. K. OF CERTAIN ARTICLES OF TRADE LIABLE TO PREFERENTIAL TREATMENT IN THAT COUNTRY.

	Quantity.					Value.			
	Average of 3 years 1927 to 1929.	1930.	1931.	1932.	1933.	Average of 3 years 1927 to 1929.	1930.	1931.	1932.	1933.
						Rs. (lakhs).	Rs. (lakhs).	Rs. (lakhs).	Rs. (lakhs).	Rs. (lakhs).
Coffee ..Cwt. (000)	58.1	98.8	48.8	53.0	48.1	52.6	75.6	29.6	33.8	31.0
Rice not in husk ..Ton (000)	42.0	59.0	42.6	138.7	274.9	60.2	68.9	31.2	104.5	154.6
Hides .. „	2.9	2.6	2.8	3.4	5.7	48.3	44	38	53	90.3
Leather .. „	19.6	17.9	14.4	14.6	16.7	753	620	493	471	467.6
Lead, pig ..Cwt. (000)	719	1094	932	909	10,44.0	120	166	123	117	119.7
Oilcakes* ..Ton (000)	99.4	110.5	112.9	93.7	140.0	108	100	78	65	81.9
Paraffin wax „	15.8	11.0	15.3	11.6	11.7	75	55	69	53	50.5
Groundnuts . „	40.9	40.7	78.8	40.6	24.8	101	74	106	75	35.3
Linseed .. „	54.1	58.9	14.1	10.9	107.6	114	127	17	13	124.3
Tea† ..Lb. (mill.)	310.5	300.4	290.5	320.0	279.1	24,49	19,92	17,34	14,61	16,68,1‡
Jute bags ..No. (mill.)	47.4	44.2	42.5	49.6	42.7	204	142	101	119	93.8
Jute cloth ..Yd. (mill.)	38.8	46.1	58.3	54.6	50.6	80	76	66	62	55.0

* Excluding castor, coconut and rape and sesamum cakes for which U. K. share is not given in the monthly S. 8. T. A.

† Excluding green tea.

‡ Rise in price due to restriction scheme.

APPENDIX III.

EXPORTS FROM INDIA.

	Average of 10 years ending 1930.	1932.	1933.	Percentage of 10 years' average. 1932.	1933.
	In lakhs of rupees.				
(1) Value of total exports to all countries ..	312,59	134,76	144,08	43%	46%
(2) Value of total exports to all countries *excluding* United Kingdom.	242,13	97,22	100,51	40%	41%
(3) Value of total exports to United Kingdom ..	70,46	37,54	43,57	53%	62%

Report for the year 1933.

Section V.

DOCUMENTS AND STATISTICS.

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STATISTICS.

As was stated in the preliminary portion of the report for 1926, the tables printed in the following pages show considerable variations from those published prior to 1926. The tables now given represent an attempt to give in an easily comprehensible form essential information of a statistical nature regarding the textile trade of India as a whole. In addition, information will also be found in certain tables concerning the textile trade of Bombay City and Island which is the largest individual centre of the cotton trade in India.

A number of interesting tables are also included concerning the textile trade of Japan, India's keenest competitor in the home and export markets.

Most of the tables are self-explanatory and no notes regarding their interpretation are necessary. The following notes are only intended to assist in arriving at correct conclusions regarding the progress of the Indian textile trade during the last few years.

Table 3.—Progress of Cotton Mill Industry in India. The falling off in the production of yarn and cloth in the years ending 31st of March 1926 and 1929 is chiefly accounted for by the strikes referred to in the footnote to the table.

Table 7.—Statement showing the cotton arrivals into Bombay during the season 1932-33 as compared with 9 previous seasons.

Tables 16 *and* 17.—Statements showing the imports of cotton yarn into India and Bombay during the last 20 years. Notable features of the tables are the larger imports of artificial silk and mercerized yarn during the last few years.

Tables 18 *and* 19.—Statements showing the imports of cotton piecegoods into India and Bombay during the last 20 years.

Table 20.—Summary of imports of cotton yarn into India in 1933 as compared with two previous years. This table shows the shares of the import trade in yarn held by the chief importing countries.

Table 21.—Detailed statement of imports of cotton yarn into India in 1933 as compared with two previous years. This table shows in detail the counts and types of yarn imported into India from the various countries.

Tables 22 *and* 23.—Summary and Details of imports of cotton yarn into Bombay in 1933 as compared with two previous years. These tables give information similar to that contained in Tables 20 and 21, but for the Port of Bombay.

Table 26.—Summary of imports of cotton piecegoods into India in 1933 as compared with two previous years. This table gives at a glance the quantities of the main classifications of piecegoods imported into India from the chief importing countries. Table 27 gives the information contained in Table 26 in very much greater detail.

Tables 28 *and* 29.—Details and Summary of imports of cotton piecegoods into Bombay in 1933 as compared with two previous years. These tables contain information similar to that contained in Tables 27 and 26 respectively but for the Port of Bombay.

Table 30.—Detailed statement of exports of Indian-made piecegoods from India. When perusing this table the footnote explaining the exact areas covered by the territories mentioned should be carefully studied. The preponderance of coloured goods in the total piecegoods export trade is very striking.

Table 31 contains information similar to that given in Table 30 but for the Port of Bombay.

Tables 32 *and* 33.—Statements showing the re-exports of piecegoods and yarn from India and Bombay respectively. The figures show that the bulk of the re-exports of cotton piecegoods pass through Bombay.

Tables 34 *and* 35.—Statements showing the quantities of cloth and yarn available for consumption in India. These tables are among the most interesting and instructive statistics ever published concerning the extent of the Indian market for yarn and piecegoods. The figures showing the balance of yarn available for consumption in India to some extent give an indication as to the importance of the handloom weaving industry of India.

Tables 36 *to* 39 (both inclusive) contain information extracted from the publications issued by the Japan Cotton Spinners' Association and indicate very clearly the phenomenal progress made by the Japanese Cotton Textile Industry during the last decade.

Table 40 is extracted from the statistics published by the British Board of Trade and indicates the relative importance of the three chief Presidency Ports of India in the yarn and piecegoods import trade. It should be noted that the figures for the Port of Bombay as given in this table are not strictly comparable with the Government of India statistics for that port on which all other tables relating to Bombay in this section are based.

TABLE NO. I.

SPINDLES AND LOOMS SET UP IN INDIA, THE UNITED STATES OF AMERICA, GREAT BRITAIN, GERMANY, CHINA AND JAPAN.

The following figures have been obtained from various sources and may be taken as being approximately correct. In order, however, to make the record as complete as possible, the Committee of the Association will be obliged, if members and others who have any additional particulars available will kindly forward them to the Secretary for inclusion in any future statements that may be published :—

SPINDLES.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1881	1,513,096	....	....	....	....	....
1882	1,620,814	....	....	....	30,000	....
1883	1,790,388	....	....	....	....	....
1884	2,001,667	....	43,000,000	....	....	....
1885	2,145,646	....	43,000,000	....	....	....
1886	2,261,561	....	42,700,000	....	....	....
1887	2,421,290	....	42,740,000	....	....	....
1888	2,488,351	....	43,000,000	....	....	....
1889	2,762,518	....	43,500,000	....	....	....
1890	3,274,196	14,384,180	43,750,000	....	....	....
1891	3,351,694	14,640,000	44,750,000	....	....	....
1892	3,402,232	15,200,000	45,270,000	....	385,314	....
1893	3,575,917	15,700,000	45,270,000	....	381,781	....
1894	3,649,736	16,100,000	45,190,000	....	530,074	....
1895	3,809,929	16,650,000	45,400,000	6,571,332	580,945	....
1896	3,932,946	17,333,396	44,900,000	....	692,384	....
1897	4,065,618	18,228,991	44,500,000	....	768,328	....
1898	4,259,720	18,434,244	44,900,000	7,115,500	1,027,817	....
1899	4,728,333	19,329,092	45,600,000	....	1,170,337	....
1900	4,945,783	19,472,232	45,600,000	8,031,400	1,274,000	550,000
1901	5,006,936	20,196,835	46,100,000	8,434,601	1,234,976	....
1902	5,006,965	20,907,212	49,727,107	....	1,230,697	....
1903	5,043,297	21,212,827	49,700,000	....	1,381,306	....
1904	5,118,121	22,197,522	49,500,000	....	1,345,585	....
1905	5,163,486	22,861,043	50,964,874	8,832,016	1,426,594	....
1906	5,279,595	24,628,379	52,796,230	9,121,259	1,472,253	....
1907	5,333,275	25,681,509	52,585,362	9,730,209	1,540,452	750,000
1908	5,756,020	26,133,442	55,218,024	9,850,209	1,795,879	....
1909	6,053,231	27,914,085	57,026,422	10,162,872	1,954,892	....
1910	6,195,671	28,299,482	57,731,829	10,200,000	2,099,764	....
1911	6,357,460	29,064,492	58,002,435	10,480,090	2,170,796	831,000
1912	6,463,929	29,962,713	58,140,220	10,725,732	2,176,748	833,112
1913	6,596,862	30,579,000	58,481,000	10,920,426	2,414,499	947,406
1914	6,778,895	32,227,840	59,317,187	10,162,872	2,657,174	1,000,000
1915	6,848,744	32,400,792	59,905,000	10,163,000	2,807,514	....
1916	6,839,877	32,653,164	59,811,222	....	2,875,904	1,029,218
1917	6,738,697	33,535,000	60,973,000	....	3,060,478	1,126,568
1918	6,653,871	34,219,156	57,685,841	....	3,227,678	....
1919	6,689,680	34,848,928	59,182,683	....	3,488,262	1,416,556
1920	6,763,076	34,946,721	60,079,394	8,262,872	3,813,680	1,585,300
1921	6,870,804	35,632,193	60,053,246	8,693,221	4,161,126	1,650,000
1922	7,331,219	36,584,487	58,712,303	9,400,000	4,517,612	1,888,348
1923	7,927,938	37,397,000	59,819,000	9,605,000	4,436,798	3,581,214
1924	8,313,273	37,924,000	59,511,000	10,060,000	5,125,696	3,569,440
1925	8,510,683	37,833,000	59,903,000	10,060,000	5,447,184	3,414,062
1926	8,714,168	37,650,000	60,285,000	10,300,000	5,679,852	3,461,152
1927	8,702,780	37,483,000	60,466,000	10,900,000	6,116,266	3,588,483
1928	8,704,172	36,824,000	60,042,000	11,020,000	6,467,174	3,688,483
1929	8,907,064	36,216,000	59,134,000	11,155,000	6,836,516	3,638,098
1930	9,124,768	35,663,000	57,712,000	11,260,000	7,214,001	3,664,120
1931	9,311,953	33,325,000	57,575,522	10,838,000	7,535,146	3,969,552
1932	9,506,083	32,109,000	53,443,684	10,233,000	7,964,850	4,497,902
1933	9,571,668	30,685,000	51,525,314	9,846,000	8,643,928	4,498,000

Note.—The figures for India are taken from the Association's Mill Statement.
The figures for Japan are taken from the half-yearly publication of the Japan Cotton Spinners' Association.
The rest of the figures are taken from the Comtelburo Year Book.

TABLE NO. 2.
LOOMS.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1881	13,707	....	....	....	....	....
1882	14,172	....	....	....	....	....
1883	15,373	....	....	....	....	....
1884	16,262	....	....	....	....	....
1885	16,537	....	561,000	....	....	....
1886	17,455	....	....	....	....	....
1887	18,536	....	....	....	....	....
1888	19,496	....	....	....	....	....
1889	21,561	....	....	....	....	....
1890	23,412	....	....	....	....	....
1891	24,531	....	....	....	....	....
1892	25,444	....	660,000	....	....	....
1893	28,164	....	....	....	....	....
1894	31,154	....	....	....	....	....
1895	35,338	362,067	606,585	245,000	5,000	....
1896	37,270	354,358	....	....	....	....
1897	37,584	379,341	....	....	2,852	....
1898	38,013	384,745	....	240,000	2,798	....
1899	39,069	392,690	....	....	2,757	....
1900	40,124	439,465	648,820	211,818	5,045	....
1901	41,180	411,106	....	211,818	....	....
1902	42,584	477,072	....	....	....	....
1903	44,092	488,760	684,000	....	5,043	....
1904	45,337	503,027	....	....	5,085	....
1905	50,139	515,006	704,357	230,200	8,140	....
1906	52,668	525,630	704,357	230,200	9,601	....
1907	58,436	536,815	725,221	....	9,462	....
1908	67,920	546,160	736,325	....	11,146	....
1909	76,898	555,398	739,382	....	13,813	....
1910	82,725	625,719	741,197	230,200	17,702	....
1911	85,352	633,909	741,260	....	20,431	....
1912	88,951	671,873	758,712	....	21,898	3,738
1913	94,136	709,255	786,205	....	24,224	4,755
1914	104,179	696,387	805,452	230,200	25,443	....
1915	108,009	689,840	808,145	....	30,068	....
1916	110,268	719,358	808,796	....	31,295	4,755
1917	114,621	725,366	807,543	....	36,181	5,853
1918	116,484	712,426	787,679	....	40,391	....
1919	118,221	700,620	790,936	....	44,401	7,193
1920	119,012	708,079	798,083	190,200	50,583	7,660
1921	123,783	719,120	790,399	190,200	54,994	....
1922	134,620	707,469	799,000	190,200	60,893	10,814
1923	144,794	744,686	795,244	240,700	64,460	22,477
1924	151,485	760,625	791,674	240,700	68,579	21,644
1925	154,202	762,808	788,197	240,700	73,381	25,934
1926	159,464	760,133	786,309	240,700	77,043	22,924
1927	161,952	745,520	767,524	250,000	78,352	24,047
1928	166,532	747,379	754,940	250,000	81,209	25,980
1929	174,992	736,379	739,887	250,000	77,898	29,788
1930	179,250	720,177	703,878	250,000	79,466	29,582
1931	182,429	658,604	657,864	230,000	77,782	29,582
1932	186,341	646,764	624,629	230,000	79,277	33,580
1933	189,040	625,445	601,750	267,000	86,343	33,580

(Please see foot-note to previous table.)

TABLE No. 3.
PROGRESS OF COTTON MILL INDUSTRY IN INDIA.

Year.	BOMBAY CITY AND ISLAND.						ALL-INDIA.					
	Average Working.		Cotton Consumed.	Yarn Spun.	Cloth Woven.	Average Number of hands employed.	Average Working.		Cotton Consumed.	Yarn Spun.	Cloth Woven.	Average Number of hands employed.
	Spindles.	Looms.					Spindles.	Looms.				
	1	2	3	4	5	6	1	2	3	4	5	6
	Year ending 30th June.		Bales of 392 lbs.	Year ending 31st March. Bales of 400 lbs.	(in yds.)	Year ending 30th June.	Year ending 30th June.		Bales of 392 lbs.	Year ending 31st March. Bales of 400 lbs.	in yds.)	Year ending 30th June.
1905 ..	2,398,467	25,442	1,072,452	833,858	304,568,146	92,924	4,815,050	45,507	1,879,244	1,445,953	549,529,065	195,275
6 ..	2,527,082	27,738	1,141,264	873,449	307,078,709	100,798	5,017,537	49,137	2,023,516	1,702,296	564,990,190	208,616
7 ..	2,494,488	29,311	1,115,750	926,649	408,569,624	98,101	5,038,569	52,283	1,980,170	1,634,251	708,139,874	205,696
8 ..	2,528,977	33,589	1,079,194	882,879	471,817,448	101,536	5,291,336	61,167	1,991,500	1,595,738	808,426,561	221,195
9 ..	2,584,886	34,657	1,098,704	894,115	455,639,081	105,751	5,526,233	66,097	2,109,000	1,642,075	824,489,164	236,924
10 ..	2,439,869	36,148	984,058	825,197	532,224,755	104,550	5,290,473	69,599	1,935,010	1,568,410	963,869,48.	233,624
11 ..	2,493,163	38,380	953,450	801,068	563,224,913	104,500	5,392,691	73,549	1,905,866	1,524,318	1,042,741,653	230,649
12 ..	2,556,706	39,639	1,077,616	819,102	622,451,272	109,691	5,493,477	77,074	2,050,102	1,562,575	1,136,151,590	243,637
13 ..	2,567,810	39,975	1,072,210	909,202	642,101,710	110,033	5,736,701	82,577	2,096,016	1,721,182	1,220,442,545	253,786
	Year ending 31st August.					Year ending 31st August.	Year ending 31st August.					Year ending 31st August.
14 ..	2,597,913	41,643	1,078,038	887,561	592,366,008	109,860	5,848,283	85,158	2,143,126	1,706,942	1,164,291,588	260,276
15 ..	2,455,468	41,667	1,026,050	805,383	562,322,867	111,924	5,704,320	86,868	2,102,632	1,629,961	1,135,707,952	265,346
16 ..	2,551,736	47,250	1,096,174	941,857	771,266,499	118,303	5,900,896	95,965	2,197,718	1,806,061	1,441,514,550	274,361
17 ..	2,736,014	52,421	1,134,814	889,748	830,185,157	125,713	6,067,770	100,824	2,198,164	1,702,768	1,578,132,789	276,771
18 ..	2,671,450	52,887	1,068,492	893,221	933,137,872	124,199	5,987,685	101,141	2,085,678	1,651,439	1,614,126,458	282,227
19 ..	2,652,115	52,320	999,756	765,475	757,903,744	126,368	6,046,323	102,977	2,044,230	1,537,601	1,450,726,160	293,277
20 ..	2,814,718	54,664	957,150	794,297	863,292,197	140,208	6,238,771	105,169	1,952,318	1,589,400	1,639,779,227	311,078
21 ..	2,896,926	57,159	1,060,598	856,141	836,506,933	147,740	6,407,037	111,708	2,120,230	1,650,006	1,580,849,746	332,179
22 ..	2,952,183	58,848	1,074,198	871,736	921,926,856	149,224	6,549,112	117,318	2,203,540	1,733,929	1,731,573,296	343,723
23 ..	3,013,593	60,808	1,059,630	870,248	870,284,518	148,771	6,760,218	120,806	2,151,698	1,764,733	1,725,284,187	347,380
24 ..	2,929,786	62,087	821,466	673,966	855,883,055	148,414	6,962,553	128,320	1,917,748	1,521,569	1,701,574,355	356,887
25 ..	3,181,654	66,329	994,732	818,857	986,028,304	153,009	7,454,161	135,516	2,226,310	1,798,475	1,970,446,852	367,877
26 ..	2,860,076	63,403	777,970	654,906	871,840,734	149,069	7,264,234	136,033	2,113,384	1,716,068	1,954,462,650	373,508
27 ..	2,951,513	69,684	994,500	862,147	1,135,020,515	154,398	7,521,636	146,200	2,417,412	2,017,790	2,258,716,065	384,623
28 ..	1,826,026	45,464	568,848	796,867	1,131,520,832	129,275	6,505,175	126,235	2,009,782	2,022,351	2,356,564,805	360,921
29 ..	2,108,747	47,668	630,978	384,382	537,402,790	106,710	6,957,389	133,882	2,161,166	1,620,740	1,893,268,655	346,925
30 ..	2,803,936	64,397	877,492	658,042	888,914,315	136,774	7,979,454	156,662	2,573,714	2,083,899	2,418,981,049	384,022
31 ..	2,702,848	62,748	839,388	677,266	967,586,025	129,057	8,093,714	157,609	2,633,176	2,168,196	2,561,133,035	395,475
32 ..	2,715,889	61,883	920,730	803,974	1,216,886,366	129,534	8,323,082	161,340	2,911,264	2,410,016	2,989,891,101	403,226
33 ..	2,430,854	58,870	797,976	782,304	1,210,597,547	119,943	8,202,149	162,818	2,837,158	2,541,046	3,169,898,499	400,005

NOTE.—Columns 1, 2 and 3.—Figures taken from the Association's Mill Statement.
Columns 4 and 5.—Are taken from "Monthly Statistics of Spinning and Weaving" published by the Government of India.
Column 6.—Same as columns 1, 2 and 3.
Production was at a standstill in all the mills in the Bombay City and Island for about 2 months in 1924 (end of January to March) and for a further period of 2½ months in 1925-26 (Sep. 15th to 1st Dec.) and again for about 6 months in 1928 (April 15th to first week of October) and for about 4½ months in 1929 (26th April to the middle of September).

TABLE NO. 4.

THE WORLD'S COTTON CROPS, 1912-13 to 1932-33 (TODD'S).

(Bales approximately 500 lbs.)

(000's omitted.)

Years.	America (Linters included.)	India*.	Egypt.	Russia.	China.	Others.	Total.	Percentage on 1914-15.
1912-13 ..	14,313	4,610	1,507	892	2,298	1,160	24,780	88
1913-14 ..	14,795	5,066	1,537	980	2,303	1,287	25,968	92
1914-15 ..	16,992	5,209	1,298	1,244	2,333	1,154	28,212	100
1915-16 ..	12,123	3,738	961	1,407	2,057	984	21,270	76
1916-17 ..	12,781	4,489	1,022	1,110	1,714	1,027	22,143	79
1917-18 ..	12,428	4,000	1,262	603	1,863	1,086	21,242	76
1918-19 ..	12,970	3,972	964	420	2,203	1,298	21,827	78
1919-20 ..	12,029	5,796	1,114	274	1,914	1,485	22,612	81
1920-21 ..	13,880	3,600	1,206	66	1,829	1,326	21,907	78
1921-22 ..	8,351	4,485	972	42	1,488	1,263	16,601	59
1922-23 ..	10,370	5,073	1,243	52	2,249	1,380	20,367	72
1923-24 ..	10,808	5,161	1,306	214	1,931	1,600	21,020	74
1924-25 ..	14,525	6,088	1,455	458	2,104	1,904	26,534	94
1925-26 ..	17,219	6,215	1,593	741	2,044	1,991	29,803	106
1926-27 ..	19,135	5,024	1,727	785	1,707	1,995	30,373	107
1927-28 ..	13,972	5,963	1,219	1,025	1,833	1,803	25,815	92
1928-29 ..	15,760	5,782	1,602	1,206	2,114	2,089	28,553	101
1929-30 ..	16,066	5,243	1,697	1,297	1,995	2,117	28,415	101
1930-31 ..	14,918	5,224	1,589	1,562	2,456	1,938	27,687	98
1931-32 ..	18,163	4,025	1,313	1,851	1,703	2,053	29,108	103
1932-33 ‡ ..	13,852	4,516	1,000	2,000	2,278	1,695	25,341	90

* 400-lb. bales. ‡ Estimates.

NOTE.—Figures taken from the tables published in the "Bombay Cotton Annual" issued by the East India Cotton Association.

TABLE NO. 5.

PRODUCTION AND CONSUMPTION OF RAW COTTON IN INDIA.

(*Indian Trade Journal* dated 3rd *May* 1934.)

The following statement compares the estimates of the total outturn of cotton in India for the last two years with the sum of exports and internal consumption. The figures are those compiled by the Indian Central Cotton Committee and refer in the case of mills in British provinces to Indian cotton alone. The estimate of mill consumption in Indian States refers to all cotton, but it has been ascertained from the Indian Central Cotton Committee that the amount of foreign cotton consumed in Indian States is negligible. Import figures have not therefore been taken into consideration for the purposes of the comparison set forth below. A conventional estimate has as usual been made for extra factory or local consumption. It should be borne in mind that estimates of the "Carry-over" from one year to another have not been taken into account owing to complete information not being available regarding stocks.*

	Year ending 31st August	
	1933.	1932.
	Thousand bales (400 lbs.)	Thousand bales (400 lbs.)
Exports to United Kingdom	242	125
,, to Continent (Europe excluding United Kingdom)	862	424
,, to China	169	243
,, to Japan	1,426	757
,, to Other Countries	42	33
Total	2,741	1,582
Home Consumption—		
Mills†	2,360	2,346
Extra—factory or local‡	750	750
Total	3,110	3,096
Approximate crop	5,851	4,678
Estimated in forecast	4,656	4,007
Excess (+) or deficit (—) neglecting carry-over	+1,195	+671

* Stocks of cotton in Bombay were 698,000 bales on 31st August 1932 and 719,000 bales on 31st August 1933.

† The figure of mill consumption is that compiled by the Indian Central Cotton Committee, Bombay, mainly on the basis of returns made under the Indian Cotton Cess Act.

‡ Conventional estimate.

TABLE NO. 6.

STATEMENT SHOWING THE STOCKS OF COTTON HELD BY INDIAN MILLS ON 1ST AUGUST 1933 AND ON 1ST FEBRUARY 1934.

(In bales regardless of weight.)

	Bombay City and Island.		All-India.	
	1-8-33.	1-2-34	1-8-33.	1-2-34.
COTTON MILL STOCKS.				
(In actual bales regardless of weight.)				
(*a*) American (Linters and waste not included)	26,377	15,373	30,919	19,058
(*b*) East India	154,698	128,796	891,092	800,755
(*c*) Egyptian	2,405	2,792	8,685	9,935
(*d*) Sundries	18,697	12,605	47,295	36,741
Total	202,177	159,566	977,991	866,489

Figures from the Cotton Census taken at the request of the International Federation of Master Cotton Spinners' and Manufacturers' Associations.

(Figures are approximations.)

TABLE No. 7.

The following Table gives details of cotton arrivals into Bombay during the 1932-33 *season compared with the total of the nine previous years.*
(Actual weight converted into bales of $3\frac{1}{2}$ cwts. each.) (Season ending 31st August in each case.)
NOTE.—The following figures are extracted from the daily returns issued by the Bombay Chamber of Commerce.

	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33
Khandeish	340,771	297,806	292,847	315,441	307,249	365,837	294,922	324,946	121,806	220,402
Central India	302,050	351,654	386,999	318,827	299,680	392,022	411,394	339,182	118,798	208,096
Barsi Naggar and Hyderabad Gaorani	310,279	308,365	299,702	274,592	437,759	348,875	355,162	255,074	103,145	190,544
Berar	647,314	574,520	479,843	578,454	730,789	792,419	731,747	593,289	250,475	471,173
Central Provinces	268,766	259,870	247,023	233,578	310,327	393,745	406,227	373,926	75,094	136,713
Dholleras	184,907	316,809	285,748	215,377	384,608	249,115	198,899	281,614	250,430	297,573
N. W. Provinces	122,536	133,887	131,256	59,570	65,213	62,338	140,446	93,552	26,970	8,246
Rajputana	90,203	84,216	117,015	66,045	56,155	51,886	58,599	53,365	56,570	84,484
Sind-Punjab	310,881	365,478	296,512	119,098	137,416	135,491	153,145	124,112	140,672	107,256
Broach	307,772	486,985	313,681	241,163	269,272	196,453	287,060	303,695	260,317	327,831
Compta Dharwar	187,493	222,650	168,007	142,453	145,150	137,799	160,648	98,274	86,693	96,406
Western Northerns	93,019	126,862	117,182	75,183	53,777	67,321	71,241	49,378	48,586	75,428
Coconada	2,888	2,403	3,302	495	7	6	103	24	10	115
Tinnevelly and Cambodia	30,322	41,369	68,875	50,161	37,082	40,357	46,250	42,670	16,851	61,326
Persians	9,764	6,904	5,627	5,719	5,770	1,774	704	1,438	2,951	8,063
Americans	2	9,649	28,130	379,120	102,910	11,719	15,889	140,296	280,808	75,196
Egyptians	3,718	648	638	3,462	2,199	1,636	12,387	148,947	121,032	32,745
East Africans	77,932	74,289	88,569	85,988	78,119	107,747	134,533	179,473	133,162	133,448
Comilla, Burmah and Other Sorts	877	3,513	3,700	916	275	47	858	702	322	188
TOTAL ..	3,291,494	3,667,877	3,334,656	3,165,642	3,423,757	3,356,587	3,480,214	3,403,951	2,094,692	2,535,233

TABLE No. 8.

STATEMENT SHOWING THE WEEKLY PRICES OF COTTON IN BOMBAY (IN RUPEES PER CANDY OF 784 lbs.)

The figures are extracted from the Weekly Statistics of the East India Cotton Association, Ltd.

Week ending.	BENGAL F. G.		BROACH.		OOMRA FINE.	
	Price.	Delivery.	Price.	Delivery.	Price.	Delivery.
5th January 1933	171	Spot.	203	Apl./May.	186	Spot.
12th ,,	169	,,	203	,,	185	,,
19th ,,	167	,,	199	,,	183	,,
26th ,,	161	,,	195	,,	179	,,
2nd February	152	,,	184	,,	168	,,
9th ,,	150	,,	183	,,	167	,,
16th ,,	150	,,	181	,,	166	,,
23rd ,,	150	,,	182	,,	168	,,
2nd March	146	,,	180	,,	165	,,
9th ,,	150	,,	183	,,	171	,,
16th ,,	155	,,	186	,,	174	,,
23rd ,,	149	,,	179	,,	167	,,
30th ,,	144	,,	173	,,	164	,,
6th April		Market closed.				
13th ,,	147	Spot.	177	Apl/May.	170	,,
20th ,,	146	,,	176	,,	168	,,
27th ,,	147	,,	180	,,	174	,,
4th May	153	,,	191	,,	183	,,
11th ,,	159	,,	197	,,	192	,,
18th ,,	164	,,	199	,,	193	,,
25th ,,	168	,,	206	July/Aug	195	,,
1st June	172	,,	219	,,	207	,,
8th ,,	167	,,	213	,,	202	,,
15th ,,	164	,,	212	,,	201	,,
22nd ,,	156	,,	204	,,	192	,,
29th ,,	162	,,	211	,,	198	,,
6th July		Market closed.				
13th ,,	175	Spot.	217	,,	212	,,
20th ,,	169	,,	212	,,	204	,,
27th ,,	166	,,	209	,,	201	,,
3rd August	163	,,	208	,,	198	,,
10th ,,	153	,,	197	,,	185	,,
17th ,,	141	,,	179	,,	172	,,
24th ,,		Market closed.				
31st ,,	149	Dec./Jan.	205	Apl./May.	175	Dec/Jan.
7th September		Market closed.		1934.		
14th ,,	146	Dec/Jan.	196	,,	167	Dec./Jan.
21st ,,	151	,,	202	,,	175	,,
28th ,,		Market closed.				
5th October	146	Dec/Jan.	195	Apl/May.	169	Dec/Jan.
12th ,,	141	,,	188	,,	163	,,
19th ,,		Market closed.				
26th ,,	142	Dec/Jan.	190	Apl/May.	166	Dec/Jan.
2nd November	141	,,	189	,,	165	,,
9th ,,	140	,,	187	,,	166	,,
16th ,,	137	,,	183	,,	161	,,
23rd ,,	134	,,	179	,,	158	,,
30th ,,	130	Spot.	176	,,	152	,,
7th December	132	,,	178	,,	154	,,
14th ,,	135	,,	184	,,	160	,,
21st ,,	130	,,	180	,,	156	,,
28th ,,	130	,,	182	,,	157	,,

TABLE No. 9

STOCKS OF YARN AND CLOTH HELD BY BOMBAY MILLS.

The following table shows the stocks of Yarn and Cloth held by Bombay Mills compiled from returns received by the Association :—

Date of Returns.	YARN STOCKS IN BALES. Approximation of stocks for all Bombay Mills.			CLOTH STOCKS IN BALES. Approximation of stocks for all Bombay Mills.		
	Sold but delivery not taken.	Unsold.	Total unclear-ed.	Sold but delivery not taken.	Unsold.	Total unclear-ed.
1930.						
January 31st	14,000	13,000	27,000	63,000	74,000	137,000
February 28th	13,000	17,000	30,000	70,000	86,000	156,000
March 31st	14,000	15,000	29,000	67,000	98,000	165,000
April 30th	17,000	13,000	30,000	70,000	96,000	166,000
May 31st	17,000	13,000	30,000	80,000	91,000	171,000
June 30th	16,000	15,000	31,000	84,000	103,000	187,000
July 31st	15,000	17,000	32,000	82,000	117,000	199,000
August 31st	12,000	19,000	31,000	78,000	123,000	201,000
September 30th	11,000	15,000	26,000	61,000	120,000	181,000
October 31st	10,000	14,000	24,000	55,000	109,000	164,000
November 30th	9,000	13,000	22,000	44,000	98,000	142,000
December 31st	9,000	15,000	24,000	43,000	109,000	145,000
1931.						
January 31st	11,000	12,000	23,000	46,000	100,000	146,000
February 28th	7,000	10,000	17,000	30,000	84,000	114,000
March 31st	10,000	12,000	22,000	39,000	84,000	123,000
April 30th	12,000	11,000	23,000	44,000	82,000	126,000
May 31st	15,000	14,000	29,000	55,000	84,000	139,000
June 30th	15,000	13,000	28,000	64,000	93,000	157,000
July 31st	14,000	11,000	25,000	75,000	96,000	171,000
August 31st	11,000	12,000	23,000	90,000	102,000	192,000
September 30th	6,000	11,000	17,000	63,000	101,000	164,000
October 31st	7,000	6,000	13,000	64,000	92,000	156,000
November 30th	7,000	6,000	13,000	63,000	72,000	135,000
December 31st	7,000	6,000	13,000	59,000	73,000	132,000
1932.						
January 31st	11,000	6,000	17,000	65,000	75,000	140,000
February 29th	11,000	5,000	16,000	53,000	67,000	120,000
March 31st	13,000	6,000	19,000	57,000	73,000	130,000
April 30th	15,000	9,000	24,000	60,000	78,000	138,000
May 31st	18,000	12,000	30,000	73,000	82,000	155,000
June 30th	17,000	11,000	28,000	70,000	89,000	165,000
July 31st	16,000	10,000	26,000	84,000	84,000	168,000
August 31st	15,000	11,000	26,000	90,000	78,000	168,000
September 30th	14,000	13,000	27,000	85,000	79,000	164,000
October 31st	17,000	13,000	30,000	90,000	70,000	160,000
November 30th	15,000	14,000	29,000	74,000	74,000	148,000
December 31st	16,000	14,000	30,000	69,000	85,000	154,000
1933.						
January.	16,000	13,000	29,000	68,000	86,000	154,000
February.	16,000	15,000	31,000	66,000	90,000	156,000
March.	15,000	16,000	31,000	63,000	97,000	160,000
April	15,000	16,000	31,000	59,000	106,000	165,000
May.	15,000	13,000	28,000	62,000	101,000	163,000
June.	15,000	15,000	30,000	68,000	90,000	158,000
July.	14,000	15,000	29,000	76,000	87,000	163,000
August.	14,000	15,000	29,000	75,000	88,000	163,000
September.	12,000	14,000	26,000	71,000	78,000	149,000
October.	14,000	10,000	24,000	60,000	74,000	134,000
November.	8,000	13,000	21,000	48,000	66,000	114,000
December.	8,000	10,000	18,000	43,000	63,000	106,000

TABLE NO. 10.

AVERAGE WHOLESALE PRICES OF PIECEGOODS AND YARN PRODUCED BY BOMBAY MILLS.

Date.	PIECEGOODS.			YARN.	
	Longcloth.	T. Cloths.	Chadars.	Twist. No. 10's.	Twist. No. 20's.
	As.	As.	As.	As.	As.
Year ending December 31st, 1905 ..	9.39	9.56	9.30	5 29/32	7.0
Year ending December 31st, 1906 ..	9.46	9.45	9.38	5 29 32	7 5/16
Year ending December 31st, 1907 ..		Not Available.			
Year ending December 31st, 1908 ..	9 7/16	9 1/16	8 15/16	5 3/32	6 1/4
Year endingDe cember 31st,1909 ..		Not Available.			
Year ending December 31st, 1910 ..	9 15/16	9 3/16	9 3/16	6 27/32	7 13/16
Year ending December 31st, 1911 ..		Not Available.			
Year ending December 31st, 1912 ..	10 13/16	10⅛	9⅞	7 5/32	8⅛
Year ending December 31st, 1913 ..		Not Available.			
Year ending December 31st, 1914 ..	9½	9 3/16	9 5/16	5⅝	6 23/32
Year ending December 31st, 1915 ..	9 1/16	8 7/16	8 7/16	5	6 1/32
Year ending December 31st, 1916 ..	11¾	11⅛	10⅜	6 7/16	8 9/32
Year ending December 31st, 1917 ..	17½	16 3/16	14 15/16	9 7/16	12 29/32
Year ending December 31st, 1918 ..	29⅛	26⅜	25½	16 29/32	20 31/32
Year ending December 31st, 1919 ..	26⅜	24 9/16	24¼	16 19/32	21 3/16
Year ending December 31st, 1920 ..	29¾	27⅜	27 9/16	16 11/16	24⅛
Year ending December 31st, 1921 ..	26 3/16	24⅜	24 5/16	12 9/32	17
Year ending December 31st, 1922 ..	25 11/32	22¾	23⅜	12¼	16 15/16
Year ending December 31st, 1923 ..	21⅝	19 15/16	19 13/16	12 1/16	15 19/32
Year ending December 31st, 1924 ..	22¾	21⅛	20 9/16	14⅛	17 11/32
Year ending December 31st, 1925 ..	19¼	18 9/16	18 1/8	12 3/32	13 31/32

TABLE NO. 10—*contd.*

AVERAGE WHOLESALE PRICES OF GREY UNBLEACHED PIECEGOODS IN 1933.

	Longcloth Standard Quality 37×37½×9 Per lb.	Shirtings 35×38×9 Per lb.	Dhoties (up to ½" Nakhi border,) 32×9×1½. Per lb.	Drills 29½×40×13½ Per lb.	T-cloths 30×24×6 Per lb.	Domestics 24×48×10 Per lb.	Domestics 26×61×11 Per lb.	Salita 40×66×25 Per lb.	Chadars 50×6×2½ Per lb.	Khadi 28×24×7⅞ Per lb.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Year ending 31st December 1926	1 0 5	0 15 5	1 0 5	0 14 0	0 14 10	0 15 2	0 14 9	0 15 2	0 15 6	0 11 4
Year ending 31st December 1927	0 15 1	0 14 6	0 15 4	0 12 7	0 13 0	0 14 7	0 13 10	0 13 10	0 14 4	0 11 1
Year ending 31st December 1928	0 15 4	0 14 9	0 15 9	0 12 11	0 14 4	0 14 9	0 14 6	0 14 5	0 14 3	0 11 6
Year ending 31st December 1929	0 15 5	0 14 9	0 15 9	0 13 1	0 14 10	0 15 0	0 14 11	0 14 6	0 14 11	0 11 5
Year ending 31st December 1930	0 12 9	0 12 2	0 13 5	0 10 5	0 12 4	0 12 9	0 12 3	0 11 11	0 12 6	0 9 2
Year ending 31st December 1931	0 11 3	0 10 6	0 11 6	0 9 3	0 10 9	0 11 6	0 11 0	0 10 6	0 11 0	0 8 0
Year ending 31st December 1932	0 11 0	0 10 6	0 11 1	0 8 10	0 10 5	0 10 6	0 10 7	0 10 6	0 10 9	....
Fortnight ending :—										
13th January, 1933	0 10 6	0 10 0	0 10 9	0 8 6	0 10 0	0 10 0	0 10 6	0 10 0	0 10 6	....
27th January, 1933	0 10 9	0 10 0	0 10 9	0 8 9	0 10 0	0 10 0	0 10 3	0 10 0	0 10 6	....
10th February, 1933	0 10 6	0 10 0	0 10 9	0 8 3	0 10 0	0 10 0	0 10 0	0 10 0	0 10 3	....
24th February, 1933	0 10 6	0 9 9	0 10 6	0 8 3	0 10 0	0 9 9	0 10 0	0 10 0	0 10 3	....
10th March, 1933	0 10 6	0 9 9	0 10 6	0 8 3	0 10 0	0 9 9	0 10 0	0 10 0	0 10 0	....
24th March, 1933	0 10 3	0 9 9	0 10 6	0 8 3	0 9 9	0 9 6	0 9 9	0 9 9	0 10 0	....
7th April, 1933	0 10 3	0 9 6	0 10 3	0 8 6	0 9 9	0 9 3	0 9 6	0 9 6	0 10 0	....
21st April, 1933	0 10 0	0 9 6	0 10 3	0 8 3	0 9 9	0 9 3	0 9 6	0 9 6	0 10 0	....
5th May, 1933	0 10 0	0 9 6	0 10 3	0 8 9	0 9 9	0 9 3	0 9 9	0 9 6	0 10 0	....
19th May, 1933	0 10 0	0 9 6	0 10 3	0 8 9	0 9 9	0 9 3	0 9 9	0 9 6	0 9 9	....
2nd June, 1933	0 10 3	0 9 9	0 10 3	0 9 0	0 10 0	0 9 3	0 10 0	0 9 9	0 10 0	....
16th June, 1933	0 10 6	0 10 0	0 10 6	0 9 0	0 10 3	0 9 9	0 10 0	0 10 0	0 10 3	....
30th June, 1933	0 10 6	0 10 0	0 10 9	0 8 9	0 10 3	0 9 9	0 10 6	0 10 3	0 10 3	....
14th July, 1933	0 10 9	0 10 0	0 10 9	0 8 9	0 10 3	0 9 9	0 10 6	0 10 3	0 10 3	....
28th July, 1933	0 10 9	0 10 0	0 10 9	0 8 9	0 10 3	0 9 9	0 10 3	0 10 0	0 10 3	....
11th August, 1933	0 10 6	0 10 0	0 10 6	0 8 6	0 10 0	0 9 9	0 10 3	0 10 0	0 10 0	....
25th August, 1933	0 10 3	0 9 9	0 10 6	0 8 6	0 9 9	0 9 6	0 10 0	0 9 9	0 10 0	....
8th September, 1933	0 10 3	0 10 0	0 10 6	0 8 6	0 9 9	0 9 6	0 10 0	0 9 9	0 10 0	....
22nd September, 1933	0 10 3	0 9 9	0 10 6	0 8 6	0 9 9	0 9 6	0 10 0	0 9 9	0 10 0	....
6th October, 1933	0 10 3	0 9 9	0 10 3	0 8 6	0 9 9	0 9 6	0 10 0	0 9 9	0 10 0	....
20th October, 1933	0 10 3	0 9 9	0 10 3	0 8 6	0 9 9	0 9 6	0 10 0	0 9 9	0 10 0	....
3rd November, 1933	0 10 3	0 9 9	0 10 3	0 8 3	Not quoted	0 9 6	0 10 0	0 9 9	0 10 0	....
17th November, 1933	0 10 3	0 9 6	0 10 3	0 8 3	,, ,,	0 9 6	0 10 0	0 9 9	0 10 0	....
1st December, 1933	0 10 0	0 9 6	0 10 3	0 8 0	,, ,,	0 9 6	Not quoted	0 9 6	0 9 9	....
15th December, 1933	0 10 0	0 9 6	0 10 6	0 8 0	,, ,,	0 9 9	0 9 9	0 9 6	0 9 9	....
29th December, 1933	0 9 9	0 9 3	0 10 6	0 8 0	,, ,,	0 9 9	0 9 9	0 9 6	0 9 9	....

NOTE:—Figures extracted from the current quotations issued by the Association.

TABLE No. 10—*cont.*

AVERAGE WHOLESALE PRICES FOR WHITE AND COLOURED PIECEGOODS AND GREY YARN IN 1933.

		WHITE BLEACHED.			DYED GOODS.		FANCY GOODS.								YARN (Price per lb.											
		Long-cloth 36×40 ×10½ Per Piece	Striped Shirting 25× 24×3½ (up to 15% Colour) Per piece	Twills 31½× 40×7½ Per piece.	Dyed Long-cloth (Black) 35× 38×9. Per piece	Dyed Long-cloth (napthol red) 45× 26×3½. Per piece	Susi, Grey Weft. 21× 24×2 11/16 (up to 20% colour Per piece	Susi, Check 22× 24×3½ (50% colour) Per piece	Susi, Check. 22× 24×3½ (100% colour) Per piece	Sholapur Coating 27× 24×8½ (100% colour) Per piece	Sholapur Coating 27× 24×6½ (100% colour) Per piece	Striped Drills. 24× 24×5 (up to 20% colour) Per piece	Kashmere Cloth 24× 24×4 (Cotton Dyed.) Per piece	Towels. 30× 162/3×7 Per dozen.	4s Bump (nominal)	6½s. All Waste.	8½	10½	12½	16s.	20s.	24s.	32s.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Year ending 31st Dec.	1926	13 6 0	4 8 10	10 12 8	10 10 9	4 13 2	2 11 2	3 9 8	3 13 9	11 6 0	6 6 6	4 8 7	3 14 5	8 7 0	0 6 0	0 6 4	0 7 5	0 8 4	0 9 2	0 10 2	0 10 8	0 12 5			
Do.	1927	13 1 6	4 4 9	9 9 14 7	9 13 0	Not quoted.	2 9 3	3 2 9	3 6 0	10 8 10	5 12 4	4 4 5 7	3 11 1	7 10 0	0 6 0	0 6 11	0 8 0	0 8 8	0 9 9	0 10 3	0 10 10	0 11 4			
Do.	1928	12 3 8	4 2 6	8 11 3	10 2 9	5 7 6	2 10 4	3 4 8	3 10 8	9 10 9	6 1 0	4 11 0	3 10 7	7 9 4	0 5 11	0 7 8	0 8 7	0 9 5	0 10 0	0 11 1	0 11 10	0 12 5			
Do.	1929	12 2 4	4 2 5	8 11 6	9 12 0	5 7 1	2 10 4	3 2 7	3 3 9	9 7 2	6 2 3	4 11 3	3 11 0	6 15 8	0 5 6	0 7 4	0 8 4	0 9 1	0 9 6	0 10 8	0 11 9	0 12 6			
Do.	1930	11 2 3	3 12 0	6 1 2	8 8 5	5 4 10	2 1 7	3 0 6	3 4 3	8 4 8	5 5 0	3 14 8	3 1 6	5 14 4	0 4 4	0 5 7	0 6 5	0 6 10	0 7 3	0 8 6	0 9 2	0 9 9			
Year ending 31st Dec.	1931	,,	3 2 0	5 14 0	7 12 0	,,	1 12 0	,,	,,	7 4 0	5 8 0	,,	2 10 0	5 4 0	0 3 1	0 4 3	0 5 3	0 5 8	0 6 0	0 7 0	0 7 5	0 8 0			
Do.	1932	Not quoted.	3 3 8	5 12 3	7 3 2	Not quoted.	1 14 10	Not quoted.	Not quoted.	7 2 4	5 13 2	Not quoted.	2 8 7	Not quoted.	0 3 3	0 4 4	0 5 6	0 6 1	0 6 4	0 7 4	0 7 10	0 8 7	0 10 2		
13th January	1933	,,	3 3 0	Not	,,	Not	1 13 0	,,	,,	7 4 0	6 2 0	,,	2 6 0	,,	Not quoted.	0 4 0	0 5 3	0 5 6	0 5 9	0 6 6 9	0 7 0	0 8 0	0 9 6		
27th January	,,	,,	3 2 6	quoted.	,,	quoted.	1 13 0	,,	,,	6 8 0	5 8 0	,,	2 6 0	,,	,,	0 4 0	0 5 0	0 5 6	0 5 9	0 6 6 9	0 7 0	0 8 0	0 9 6		
10th February	,,	,,	3 2 6	,,	,,	,,	1 13 0	,,	,,	6 8 0	5 8 0	,,	2 6 0	,,	,,	0 4 0	0 5 0	0 5 6	0 5 9	0 6 6 9	0 7 0	0 8 0	0 9 6		
24th February	,,	,,	3 2 6	,,	,,	,,	1 12 6 Not quoted.	,,	,,	6 8 0	5 8 0	,,	2 6 0	,,	,,	0 3 9	0 4 9	0 5 3	0 5 6	0 6 0	0 6 6	0 7 6	0 9 3		
10th March	,,	,,	3 2 6	,,	,,	,,	,,	,,	,,	6 8 0	5 8 0	,,	2 6 0	,,	,,	0 3 6	0 4 6	0 5 0	0 5 3	0 6 3	0 6 6	0 7 9	0 9 3		
24th March	,,	,,	3 4 9	,,	,,	,,	1 13 0	,,	,,	6 8 0	5 8 0	2 10 0	2 6 0	,,	,,	0 3 9	0 5 0	0 5 3	0 5 6	0 6 6	0 7 0	0 8 0	0 9 3		
7th April	,,	,,	3 4 9	,,	,,	,,	1 12 0	,,	,,	6 8 0	5 8 0		2 5 0	,,	0 2 6 Not quoted.	0 3 9	0 4 9	0 5 0	0 5 6	0 6 0	0 6 9	0 8 0	0 9 3		
21st April	,,	,,	3 4 9	,,	,,	,,	1 12 0	,,	,,	6 8 0	5 8 0	2 8 6	2 5 0	,,	,,	0 3 9	0 4 9	0 5 3	0 5 6	0 6 0	0 6 9	0 8 0	0 9 0		
5th May	,,	,,	3 1 6	,,	,,	,,	1 11 0	,,	,,	6 8 0	5 8 0	2 8 6	2 4 0	,,	,,	0 3 9	0 4 6	0 5 3	0 5 6	0 5 9	0 6 9	0 7 6	0 9 0		
19th May	,,	,,	3 1 0	,,	,,	,,	1 10 0	,,	,,	6 10 0	5 8 0	2 8 6	2 4 0	,,	,,	0 3 6	0 4 3	0 5 3	0 5 6	0 5 9	0 6 9	0 7 6	0 9 0		
2nd June	,,	,,	3 1 0	,,	,,	,,	1 10 0	,,	,,	6 10 0	5 8 0	2 8 6	2 6 0	,,	,,	0 4 0	0 5 3	0 5 6	0 6 0	0 6 9	0 7 3	0 8 9	0 9 9		
16th June	,,	,,	3 2 3	,,	,,	,,	1 12 3	,,	,,	6 10 0	5 8 0	2 13 0	2 8 0	,,	,,	0 4 0	0 5 6	0 5 9	0 6 0	0 6 9	0 7 3	0 8 9	0 9 9		
30th June	,,	,,	3 3 0	,,	,,	,,	1 13 0	,,	,,	6 10 0	5 8 0	2 13 0	2 9 0	,,	,,	0 4 3	0 5 3	0 5 6	0 6 0	0 6 6	0 7 3	0 9 0	0 9 9		
14th July	,,	,,	3 3 0	,,	,,	,,	1 13 0	,,	,,	6 10 0	5 8 0	2 13 0	2 10 0	,,	,,	0 4 3 Not quoted.	0 5 3	0 5 6	0 6 0	0 6 6	0 7 3	0 9 3	0 10 0		
28th July	,,	,,	3 2 0	,,	,,	,,	1 13 0	,,	,,	6 10 0	5 8 0	2 13 0	2 10 0	,,	,,	0 5 6	0 5 9	0 6 0	0 6 6	0 7 3	0 9 3	0 10 0			
11th August	,,	,,	3 1 6	,,	,,	,,	1 13 0	,,	,,	6 8 0	5 8 0	2 13 0	2 12 0	,,	,,	,,	0 5 0	0 5 6	0 5 9	0 7 0	0 7 9	0 9 3	0 10 0		
25th August	,,	,,	3 1 0	,,	,,	,,	1 12 6	,,	,,	6 10 0	5 8 0	2 13 0 Not quoted.	2 12 0	,,	0 3 6	0 4 0	0 5 0	0 5 6	0 6 0	0 7 0	0 7 6	0 9 3	0 9 9		
8th September	,,	,,	3 0 3	,,	,,	,,	1 12 6	,,	,,	6 10 0	5 8 0		2 8 0	,,	0 3 6 Not quoted.	0 3 9	0 5 0	0 5 6	0 5 9	0 6 9	0 7 3	0 9 0	0 9 9		
22nd September	,,	,,	2 15 9	,,	,,	,,	1 11 6	,,	,,	6 10 0	5 8 0	,,	2 8 0	,,	,,	0 3 9	0 5 0	0 5 3	0 5 9	0 6 9	0 7 3	0 9 0	0 9 6		
6th October	,,	,,	2 15 9 Not quoted.	,,	,,	,,	1 11 0	,,	,,	6 10 0	5 8 0	,,	2 8 0	,,	0 2 9	0 3 9	0 5 0	0 5 3	0 5 9	0 6 6	0 7 3	0 8 9	0 9 9		
20th October	,,	,,	,,	,,	,,	,,	1 11 0	,,	,,	6 10 0	5 8 0	,,	2 8 0	,,	0 2 9	0 3 9	0 5 0	0 5 3	0 5 9	0 6 6	0 7 3	0 8 9	0 9 9		
3rd November	,,	,,	,,	,,	,,	,,	1 11 0	,,	,,	6 10 0	5 8 0	,,	2 8 0	,,	0 3 0	0 4 0	0 5 0	0 5 3	0 5 9	0 6 6	0 7 3	0 8 9	0 9 9		
17th November	,,	,,	,,	,,	,,	,,	1 11 0	,,	,,	6 10 0	5 8 0	,,	2 8 0 Not quoted.	,,	0 2 9 Not quoted.	0 4 0	0 5 0	0 5 3	0 5 9	0 6 9	0 7 3	0 9 0 Not quoted	0 9 6		
1st December	,,	10 8 0	,,	,,	6 5 3	,,	1 11 0	2 3 6	2 3 9	6 10 0	5 8 0	,,		,,	,,	0 4 0	0 4 9	0 5 3	0 5 6	0 6 9	0 7 3		0 9 0		
15th December	,,	11 0 0	,,	,,	6 5 3	,,	1 11 0	2 2 6	2 3 9	6 10 0	5 8 0	,,		,,	,,	0 3 9	0 4 9	0 5 3	0 5 6	0 6 0	0 6 9	0 7 6	0 9 0		
29th December	,,	11 0 0	,,	,,	6 5 3	,,	1 10 3	2 1 3	2 3 0	6 10 0	5 8 0	,,		,,	0 3 0	0 3 9	0 4 9	0 5 3	0 5 6	0 6 0	0 7 0	0 7 6	0 9 0		

TABLE NO. II.

EXCHANGE VARIATIONS IN 1933 FOR TELEGRAPHIC TRANSFERS, DEMAND DRAFTS AND THE PRICE OF SILVER

1933.		Bombay/ London: Selling T. T. Rate.	Bombay/ Yokohama Per 100 yens Selling T. T. Rate.	Bombay/ Hongkong Per 100 dollars Selling D.D. Rate.	Bombay/ Shanghai Per 100 taels. Selling D.D. Rate.	Bombay/ New York Per 100 dollars. Selling D.D. Rate.	Price in Bombay for 100 tolas of ready silver.
		s	Rs.	Rs.	Rs.	Rs.	Rs. a p
Jany.	Highest	1/6 5/32	84 1/2	88 1/8	112 1/2	397 1/2	51 5 0
	Lowest	1/6 1/8	82	85 1/8	109 3/4	389 1/2	49 3 0
Feby.	Highest	1/6 1/8	84	89 1/8	113 1/2	391 1/2	53 6 0
	Lowest	1/6 3/32	80	84 5/8	109	382 1/2	49 3 0
March	Highest	1/6 3/32	93	93	120 3/8	392 1/2	60 0 0
	Lowest	1/5 29/32	81	87 5/8	112 1/4	384 1/2	53 5 0
April	Highest	1/6 1/32	84	94	114	391	59 14 0
	Lowest	1/5 31/32	81 1/2	87 1/4	80 3/4	347	54 13 0
May	Highest	1/6 1/32	83 1/2	95 1/2	87 3/4	348	59 12 0
	Lowest	1/6 1/32	81 1/4	92	81 1/4	333 1/2	55 13 0
June	Highest	1/6 1/32	84 1/2	97 3/4	88	334	58 5 0
	Lowest	1/6 1/32	82 1/2	93 3/4	84 1/2	310	56 8 0
July	Highest	1/6 1/32	84	98 3/4	88 1/2	315	58 0 0
	Lowest	1/6 1/32	82 1/2	94	84 1/4	277	55 11 0
Aug.	Highest	1/6 1/32	83	95 3/4	85 1/2	305	56 7 0
	Lowest	1/6 1/32	80	93	83	290	54 7 0
Sept.	Highest	1/6 1/32	80	97 1/4	87 1/2	295 1/2	56 13 0
	Lowest	1/5 15/16	78 1/2	95	85 1/2	280	55 4 0
Octr.	Highest	1/6 1/32	81 3/4	97	87	300	56 10 0
	Lowest	1/5 15/16	79 1/2	95 1/2	85 1/2	281	55 14 0
Novr.	Highest	1/5 31/32	81 1/2	97 3/4	88 1/2	283	57 1 0
	Lowest	1/5 3/4	79 1/2	96	86 1/4	255	56 2 0
Decr.	Highest	1/6 1/32	81 1/2	98 1/2	89 1/2	263	56 7 0
	Lowest	1/5 15/16	80 1/4	96 1/4	86 1/2	262	52 15 0

NOTE:—These figures were supplied by Messrs. Premchand Roychand & Sons, Exchange Brokers, Bombay.

TABLE NO. 12.

STATEMENT SHOWING THE QUANTITY OF YARN SPUN IN INDIA.

(In thousands of pounds.)

	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24. *	1924-25.	1925-26. *	Calendar Year. 1926.	Calendar Year 1927.	Calendar Year 1928. §	Calendar Year 1929. §	Calendar Year 1930.	Calendar Year 1931.	Calendar Year 1932.	Calendar Year 1933.
BRITISH INDIA—																				
1 to 10	125,503	139,726	107,143	98,391	84,663	81,044	81,180	94,251	97,603	80,123	87,505	89,339	110,470	104,601	54,412	94,337	101,283	104,200	104,901	96,691
11 to 20	322,113	362,372	347,767	325,045	292,365	321,738	334,403	345,887	348,815	299,062	343,396	316,531	353,712	353,501	250,954	322,659	338,667	362,721	406,845	378,659
21 to 30	146,454	160,425	161,469	173,794	180,216	174,240	188,824	193,330	197,325	168,219	205,347	191,063	221,762	240,298	181,581	233,098	233,630	253,019	272,051	229,891
31 to 40	18,199	18,021	23,280	23,600	18,583	16,535	14,868	16,707	15,836	19,143	18,774	18,498	24,849	29,808	33,066	43,185	53,411	64,251	73,071	66,314
Above 40	2,213	1,960	4,461	5,748	4,503	3,542	2,067	2,364	2,195	3,255	5,809	5,816	10,292	11,685	9,200	13,839	22,751	31,987	34,245	34,040
Wastes	475	651	346	223	231	256	314	472	162	324	330	1,319	2,590	5,925	5,227	6,375	5,983	4,891	5,346	5,349
TOTAL ..	614,957	683,155	644,447	626,801	580,561	597,355	621,655	653,011	661,936	570,125	661,162	623,371‡	723,903†	745,819	534,442	713,543	755,725	821,069	896,459	810,945
NATIVE STATES—																				
1 to 10	5,506	5,581	3,539	2,061	2,657	3,143	2,763	4,816	5,375	4,721	5,291	6,385	5,935	7,911	8,756	10,421	11,150	12,997	13,222	10,742
11 to 20	21,213	23,816	22,166	20,957	22,175	25,262	25,125	25,565	26,802	28,005	33,619	32,493	37,046	49,643	48,966	55,315	64,166	66,102	75,467	72,969
21 to 30	9,786	9,319	10,019	9,874	8,989	9,417	10,262	9,832	11,634	13 758	18,465	22,726	23,594	24,064	27,334	30,815	31,603	31,309	33,248	30,226
31 to 40	502	552	821	789	606	545	156	94	94	524	593	1,239	1,797	1,835	2,304	2,534	3,245	3,971	4,495	6,818
Above 40	19	3	116	94	53	18	....	26	....	6	14	18	142	212	254	373	861	1,174	1,749	2,435
Wastes	....	....	....	....	....	19	41	20	52	190	247	196	187	484	256	268	275	283	283	297
TOTAL ..	37,028	39,270	36,660	33,775	34,480	38,405	38,347	40,452	43,958	47,204	58,228	63,057	68,702	84,149	87,870	99,726	111,300	115,835	128,465	123,486
GRAND TOTAL, BRITISH INDIA AND NATIVE STATES—																				
1 to 10	131,010	145,307	110,682	100,452	87,320	84,188	83,943	99,067	102,978	84,843	92,796	95,724	116,415	112,512	63,168	104,809	112,432	117,197	118,123	107,432
11 to 20	343,326	386,188	369,933	346,002	314,541	347,000	359,527	371,452	375,617	327,067	377,015	349,024	390,759	403,144	299,920	377,974	402,833	428,823	482,312	451,629
21 to 30	156,240	169,744	171,488	183,667	189,204	183,657	199,086	203,162	208,959	181,977	223,812	213,789	245,295	264,362	208,915	263,913	265,233	284,328	305,298	260,117
31 to 40	18,701	18,573	24,082	24,389	19,189	17,080	15,024	16,900	15,930	19,667	19,368	19,737	26,645	31,643	35,370	45,719	56,657	68,222	77,566	73,132
Above 40	2,233	1,963	4,577	5,842	4,555	3,560	2,067	2,389	2,195	3,261	5,822	5,834	10,435	11,899	9,454	14,212	23,612	33,161	35,994	36,475
Wastes	475	651	346	223	231	275	355	492	214	514	578	1,515	2,777	6,409	5,483	6,643	6,238	5,174	5,630	5,646
GRAND TOTAL ..	651,985	722,425	681,107	660,576	615,040	635,760	660,003	693,463	705,894	617,329	719,390	688,428‡	792,608†	829,968	622,312	813,269	867,025	936,904	1,024,924	934,431

* During the years 1923-24 and 1925-26 all the mills in the City and Island of Bombay were closed for about 2 months and 2½ months respectively.

‡ Includes 805 lbs. for which details are not known.

† Do. 288 do. do.

Note.—The periods covered by all the Statistics included in the report are, unless otherwise stated, official years ending 31st March.

§ During the year 1928 all the mills in the City and Island of Bombay were closed for about 6 months and for about 4½ months during 1929.

TABLE NO. 13.

STATEMENT SHOWING THE QUANTITY OF YARN SPUN IN BOMBAY CITY AND ISLAND.

(In thousands of pounds.)

Descriptions.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	* 1923-24.	1924-25.	* 1925-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.	Calendar Year 1931.	Calendar Year 1932.	Clendar Year 1933.
Nos. 1 to 10..	88,219	97,875	73,500	71,167	55,970	56,406	58,242	71,274	74,226	56,123	61,164	56,982	75,498	66,995	28,436	54,055	54,381	53,321	52,094	44,725
Nos. 11 to 20..	162,658	197,320	198,700	186,336	151,433	173,435	183,839	175,505	171,828	125,910	156,150	116,959	152,442	142,755	58,298	105,766	103,861	115,740	128,178	97,266
Nos. 21 to 30..	66,553	77,108	77,591	90,916	90,604	81,274	94,134	94,753	95,406	79,538	98,955	79,114	102,169	110,397	48,697	81,295	85,229	101,541	103,225	76,754
Nos. 31 to 40..	4,017	3,832	4,824	6,991	6,669	5,161	5,178	6,000	5,587	6,605	7,961	5,885	8,858	11,290	8,024	12,891	20,517	27,206	33,468	22,040
Above 40	600	557	1,226	1,847	1,447	1,405	921	989	1,028	1,338	3,212	2,503	3,834	5,306	2,769	4,768	9,053	12,351	13,487	10,180
Wastes, etc. ..	106	51	58	32	67	38	143	173	24	73	101	520	1,085	1,204	628	967	576	745	655	796
TOTAL ..	322,153	376,743	355,899	357,289	306,190	317,719	342,457	348,694	348,099	269,587	327,543	261,963	343,887	337,948	146,853	259,741	273,617	310,903	331,108	251,762

* Please see footnote to table 12 regarding strikes in Bombay Mills.

Table No. 14.

DETAILED STATEMENT OF THE QUANTITY AND DESCRIPTION OF WOVEN GOODS PRODUCED IN INDIAN MILLS.

GRAND TOTAL, INDIA (British India and Indian States).

(Figures in thousands.)

Description.		1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.	Calendar Year 1931.	Calendar Year 1932.	Calendar Year 1933.
GREY AND BLEACHED PIECEGOODS																					
Chadars	Yards ..	65,603	75,163	67,761	54,049	37,914	68,093	59,194	59,428	63,202	58,003	61,614	62,076	65,106	66,859	55,669	65,342	57,500	54,520	59,690	54,161
Dhutis	Yards ..	258,974	323,640	300,949	325,017	369,357	337,602	340,128	455,637	431,145	393,214	458,404	516,394	590,425	614,199	551,131	726,656	829,348	941,398	1,050,443	999,906
Drills and Jeans	Yards ..	30,789	46,329	56,503	78,611	54,284	80,845	74,305	60,452	55,306	54,974	77,191	74,150	80,076	90,872	73,668	98,330	80,327	100,232	115,224	105,346
Cambrics and Lawns	Yards ..	3,545	5,701	6,379	8,277	5,195	8,473	5,951	7,347	5,554	3,649	5,395	3,167	3,135	4,988	5,204	3,132	17,236	37,574	68,582	70,925
Printers	Yards ..	28,007	26,900	31,599	26,593	23,067	29,837	28,284	35,622	39,073	34,831	32,777	25,872	22,513	20,876	21,630	18,751	19,294	21,764	16,008	18,403
Shirtings and Longcloth	Yards ..	320,705	419,625	427,753	459,630	393,779	444,501	456,240	487,034	470,549	443,848	525,524	521,126	587,363	612,076	466,134	581,417	605,150	769,607	787,789	714,640
T-cloth, Domestics and Sheetings ..	Yards ..	134,288	151,401	192,132	137,396	110,511	122,402	97,388	84,117	81,002	68,075	77,742	74,073	83,806	98,233	72,057	90,270	104,404	149,956	158,257	129,787
Tent Cloth	Yards ..	8,962	11,844	17,181	24,550	33,870	5,671	7,508	7,255	6,588	6,573	9,894	9,005	7,907	5,960	6,791	7,458	9,268	5,126	6,405	5,357
Khadi, Dungree or Khaddar ..	Yards ..	....	....	..	..	..	..	..	..	..	..	87,153	87,406	96,625	118,738	88,226	123,329	165,678	124,074	117,947	96,127
Other Sorts	Yards ..	29,627	34,264	35,913	35,899	45,733	66,649	60,886	87,859	118,371	128,488	46,675	41,035	43,406	43,252	33,573	41,960	39,587	49,532	59,103	62,771
TOTAL ..	Yards ..	880,502	1,094,867	1,136,170	1,141,022	1,076,711	1,164,073	1,129,883	1,284,752	1,271,790	1,197,654	1,382,388	1,414,304	1,580,362	1,675,853	1,374,083	1,756,644	1,927,791	2,253,779	2,439,447	2,257,422
Coloured Piecegoods	Yards ..	255,206	346,647	441,962	473,105	374,015	475,706	450,967	446,822	453,494	503,920	538,078	540,157	645,153	695,996	486,149	600,741	566,315	646,703	763,775	686,002
Grey and Coloured Goods other than Piecegoods	Dozens.	512	653	660	706	721	659	707	629	1,213	514	611	956	1,074	956	781	1,155	913	782	911	900
Cotton Goods mixed with Silk or Wool	Pounds .	....	....	43	253	307	204	227	178	165	207	272	708	1,876	4,278	3,448	3,382	3,514	3,389	1,940	1,477
Grand Total	Pounds	....	....	43	253	307	204	227	178	165	207	272	708	1,876	4,278	3,448	3,382	3,514	3,389	1,940	1,477
	Yards	1,135,708	1,441,515	1,578,133	1,614,126	1,450,726	1,639,779	1,580,850	1,731,573	1,725,284	1,701,574	1,970,447	1,954,461	2,225,515	2,371,849	1,860,232	2,357,383	2,494,106	2,900,482	3,203,223	2,943,423
	Dozens	512	653	660	706	721	659	707	629	1,213	514	611	956	1,074	956	781	1,155	913	782	911	900

Until the year 1924-25, Khadi, Dungree or Khaddar production was included in 'other sorts.' Similarly, mixed cotton goods were not shown separately until 1916-17.

Previous to 1st April 1926, the *actual* production figures of cloth were not recorded, the figures given in the tables relate to the quantities on which excise duty had become payable. (See Cotton Duties Act of 1896 for detailed interpretation of the term 'manufactured.') (Please see footnote to table 12 regarding strikes in Bombay Mills.)

TABLE NO. 15.

DETAILED STATEMENT OF THE QUANTITY AND DESCRIPTION OF WOVEN GOODS PRODUCED IN BOMBAY CITY AND ISLAND.

(Figures in thousands.)

Description of Goods.		1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.	Calendar Year 1931.	Calendar Year. 1932.	Calendar Year. 1933.
GREY AND BLEACHED GOODS—																					
Chadars	Yds.	28,819	33,336	31,655	27,816	14,820	29,010	25,102	28,248	25,239	24,318	25,734	26,795	29,995	31,057	13,644	19,279	18,935	16,576	16,487	16,427
Dhuties	,,	46,726	61,727	48,341	65,429	88,605	78,919	77,547	121,793	102,025	97,624	110,997	115,412	145,998	170,800	80,484	159,927	224,301	278,577	326,893	258,583
Drills and Jeans	,,	17,567	29,660	36,452	55,596	33,292	50,170	46,034	35,504	31,523	33,294	49,907	38,408	49,323	58,202	36,514	55,743	46,294	66,263	71,944	61,017
Cambrics and Lawns ..	,,	2,831	3,476	4,075	5,269	3,190	3,897	2,470	4,448	2,186	1,560	2,443	1,449	340	1,856	2,216	840	4,176	14,706	14,634	13,603
Printers	,,	79	116	122	61	314	449	376	1,479	1,674	280	165	1,041	927	..	..	26	13	1,047	933	321
Shirtings and Longcloths ..	,,	201,048	269,383	236,283	297,201	233,227	255,628	270,724	311,600	289,340	278,940	326,482	306,776	371,738	380,759	179,243	272,161	319,384	414,754	436,910	331,573
T-Cloths, Domestics and Sheetings	,,	84,275	108,768	144,514	93,344	64,672	82,792	66,848	53,722	48,427	39,457	45,034	36,195	42,239	46,105	18,233	25,345	33,133	66,817	68,290	55,833
Tent Cloth	,,	3,103	5,642	7,189	8,820	21,026	2,745	2,924	2,499	1,924	1,488	2,261	2,205	2,399	1,330	1,626	1,842	1,644	698	1,205	814
Khadi, Dungri or Khaddar ..	,,	..	..	..	..	..	..	..	..	..	..	30,574	27,514	46,721	55,340	18,332	34,186	58,677	27,769	15,648	13,831
Other Sorts	,,	7,418	7,773	6,662	9,644	12,669	14,827	12,313	26,633	44,980	45,897	11,549	10,302	10,898	13,595	8,179	14,581	14,116	18,111	20,835	14,686
TOTAL ..	,,	391,867	519,881	515,292	563,180	471,814	518,436	504,339	585,926	547,318	522,859	605,145	566,097	700,581	759,044	358,472	583,929	720,674	905,318	973,779	766,687
COLOURED PIECEGOODS ..	Yds.	170,456	251,385	314,893	369,958	286,090	344,856	332,168	336,001	322,966	333,024	380,883	305,744	386,085	409,377	186,974	278,103	239,193	268,712	292,969	203,432
GREY AND COLOURED GOODS other THAN PIECEGOODS.	Doz.	348	478	532	581	616	486	503	420	487	349	429	721	784	656	427	700	458	315	342	316
COTTON GOODS MIXED with SILK OR WOOL	Lbs.	..	..	15	96	113	58	113	64	99	139	115	468	1,140	2,105	847	708	1,090	1,749	282	471
GRAND TOTAL ..	Yds.	562,323	771,266	830,185	933,138	757,904	863,292	836,507	921,927	870,285	855,883	986,028	871,841	1,086,666	1,168,421	545,446	862,032	959,867	1,174,030	1,266,748	970,119
	Doz.	348	478	532	581	616	486	503	420	487	349	429	721	784	656	427	700	458	315	342	316
	Lbs.	..	..	15	96	113	58	113	64	99	139	115	468	1,140	2,105	847	708	1,090	1,749	282	471

NOTE.—Until the year 1924-25, Khadi, Dungree or Khaddar production was included in 'other sorts.' Similarly, mixed cotton goods were not shown separately until 1916-17.
Previous to 1st April 1926, the *actual* production figures of cloth were not recorded, the figures given in the tables relate to the quantities on which excise duty had become payable. (See Cotton Duties Act of 1896 for detailed interpretation of the term 'manufactured.')
See footnote to Table 12 for strikes in Bombay Mills.

TABLE No. 16.

IMPORTS OF COTTON YARN INTO INDIA.

(Quantities in thousands of pounds.)

Classifications of Yarn.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.	Calendar Year 1931.	Calendar Year 1932.	Calendar Year 1933.
GREY SINGLES—																				
1s to 10s	79	113	29	16	99	41	216	91	89	107	99	80	85	354	17	103	10	..	..	8
11s to 15s	46	69	99	63	99	114	148	55	36	102	81	22	26	551	30	6	5	10	10	13
16s to 20s	68	131	614	70	7,660	182	6,993	6,555	12,652	6,377	6,629	4,201	2,008	1,069	748	836	334	143	660	150
21s to 25s	34	71	5	23	..	32	128	900	449	231	168	168	136	140	357	78	49	5	7	11
26s to 30s	4,732	3,587	884	446	1,927	531	3,436	4,063	4,650	893	677	415	202	348	127	245	103	425	823	559
31s to 40s	9,255	8,454	4,800	2,255	12,805	2,079	13,885	19,035	21,061	12,943	21,383	21,680	20,924	25,049	13,826	15,996	14,897	13,025	18,299	15,085
41s to 50s	2,892	2,731	1,580	1,413	3,316	1,061	1,429	2,517	2,131	2,078	1,983	1,288	2,031	1,324	1,118	937	600	257	419	544
Above 50s	2,886	2,997	2,117	1,346	2,718	..	(See	classifi	cations	below)	&	for note.				..	..	..	..	..
51s to 60s	..	..	..	..	..	767	1,776	2,708	1,772	2,490	3,123	2,883	3,559	3,019	4,357	4,638	1,792	2,445	3,714	2,639
61s to 100s	..	..	..	..	..	1,143	851	2,742	1,957	2,463	1,997	1,756	2,000	1,705	1,961	1,956	1,064	901	1,505	1,439
Above 100s	..	..	..	..	..	50	37	135	123	137	114	242	165	117	137	153	137	113	82	75
GREY TWO FOLDS (Doubles)	..	..	..	..	..	840	3,183	4,974	4,063	3,434	5,023	5,222	5,799	6,656	3,815	5,600	3,072	3,440	5,149	3,713
WHITE (BLEACHED)	..	..	..	..	..	1,077	2,040	2,520	1,894	2,650	3,427	3,751	4,112	4,985	4,555	5,570	4,132	3,614	4,238	3,016
COLOURED SINGLES.—																				
1s to 20s	283	519	562	205	132	120	234	260	292	271	361	469	293	445	266	201	197	177	247	125
21s to 25s	305	436	583	355	461	308	304	319	352	242	309	375	396	220	248	200	204	208	315	219
26s to 30s	617	739	497	155	136	136	321	174	58	100	257	160	199	114	78	28	23	25	6	5
31s to 40s	14,238	12,834	11,218	7,810	3,980	4,773	8,958	7,705	5,596	6,864	6,305	4,614	4,165	4,167	2,176	3,126	1,196	552	552	432
41s to 50s	521	904	587	403	221	92	455	221	5	68	50	84	232	87	52	92	49	48	15	58
Above 50s	722	880	602	408	480	478	473	558	235	503	391	433	533	459	270	446	248	181	224	132
COLOURED TWO FOLDS (Doubles)	..	..	..	..	..	448	1,060	772	490	598	810	973	694	579	498	433	420	280	348	256
MERCERISED COTTON YARN	1,819	1,175	1,742	1,135	902	470	1,280	794	1,320	2,019	2,664	2,845	4,165	5,181	3,895	5,874	3,674	4,624	7,547	5,225
UNSPECIFIED DESCRIPTION	4,368	4,788	3,609	3,297	3,161	353	127	24	49	4	57	27	29	76	27	30	11	21	24	40
SEWING THREAD	1,191	1,920	2,384	1,755	1,360	1,705	1,496	1,004	1,230	1,534	1,660	2,154	2,135	2,387	2,085	2,360	2,049	1,815	2,034	1,939
ARTIFICIAL SILK YARN	..	..	..	..	51	168	74	71	225	406	1,171	2,671	4,012	8,478	6,927	7,992	6,016	8,045	12,354	8,024
TOTAL ..	44,055	42,347	31,914	21,155	39,506	16,970	48,903	58,200	60,729	46,515	58,738	56,513	57,900	67,509	47,570	56,900	40,343	40,353	58,572	43,707

NOTE.—Before the year 1919-20 all yarns above 50 Counts were grouped as "above 50s." It was only in 1920 that Government introduced the three additional classifications, viz., 51s to 60s, 61s to 100s, and above 100s. Before 1919-20 Greyfolds (doubles), white bleached, and Coloured two folds were not separatley shown. The same remark applies to artificial silk yarn prior to 1918-19; previously it was included in the general heading "unspecified descriptions."

TABLE No. 17.

IMPORTS OF COTTON YARN INTO BOMBAY.

(Quantities in thousands of pounds.)

Classifications of Yarn.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928	Calendar Year 1929.	Calendar Year 1930.	Calendar Year 1931.	Calendar Year 1932.	Calendar Year 1933.
GREY SINGLES—																				
1s to 10s	22	2	..	1	97	40	110	49	80	73	17	30	..	260	16	102	10	..	..	8
11s to 15s	..	..	..	1	42	71	29	8	..	..	4	4	5	541	13	..	..	..	..	12
16s to 20s	10	41	491	6	6,265	144	5,295	4,716	8,445	4,003	2,044	1,365	299	226	6	40	23	16	578	97
21s to 25s	1	25	1	19	..	8	73	737	300	41	37	..	6	3	228	..	1	..	..	..
26s to 30s	4,008	3,205	779	436	1,384	451	2,362	3,354	4,486	833	574	397	152	210	89	182	106	8	10	9
31s to 40s	3,154	4,128	1,671	953	8,208	1,046	7,510	10,300	11,244	8,238	11,933	12,874	12,250	15,820	6,075	6,334	3,282	3,183	4,493	2,123
41s to 50s	1,464	1,466	1,044	867	3,089	775	682	1,673	1,482	1,372	1,358	743	884	856	521	588	422	69	96	207
Above 50s	1,301	1,214	1,103	734	1,864	..	(See classifications below) & footnote.											..	..	..
51s to 60s	..	..	..	..	..	564	784	912	343	297	627	926	665	649	1,132	1,047	327	67	162	56
61s to 100s	..	..	..	..	..	509	381	1,178	838	888	803	385	654	427	321	448	237	48	62	135
Above 100s	..	..	..	..	..	8	22	33	13	17	39	127	41	51	19	22	37	..	2	..
GREY TWO FOLDS (Doubles)	..	..	..	..	..	839	3,089	3,948	3,564	2,888	3,954	4,123	5,521	5,323	3,124	4,509	2,240	2,504	3,618	2,105
WHITE (BLEACHED)	..	..	..	..	..	587	1,234	1,482	1,060	1,585	1,916	1,990	2,217	2,525	2,144	2,099	1,806	1,668	1,853	1,354
COLOURED SINGLES.—																				
1s to 20s	1	40	34	1	..	2	24	2	7	3	36	3	..	1	..	2	1	1	..	1
21s to 25s	5	5	4	3	..	..	13	1	2	..	..	..	1	..	2	1	1	..	..	5
26s to 30s	174	182	133	44	30	49	91	72	35	8	61	22	4	13	16	7	5	..	..	..
31s to 40s	1,719	2,241	1,874	871	445	630	1,172	1,146	443	892	753	376	339	254	171	240	50	23	2	11
41s to 50s	1	198	183	10	79	71	100	211	..	58	31	57	62	86	43	26	13	22	6	18
Above 50s	59	33	37	13	17	5	16	25	1	6	13	27	8	..	2	..	..	..	..	..
COLOURED TWO FOLDS (Doubles)	..	..	..	..	..	306	2,743	566	242	385	487	463	430	213	123	84	50	6	..	2
MERCERISED COTTON YARN	1,530	1,020	1,612	1,047	874	453	1,209	770	1,286	1,964	2,607	2,731	4,076	5,162	3,799	5,502	3,045	4,123	6,338	4,054
UNSPECIFIED DESCRIPTION	1,437	1,413	895	1,048	707	..	..	..	..	..	22	11	2	6	27	20	4	17	10	7
SEWING THREAD	384	695	1,383	906	642	412	545	384	465	601	681	721	664	822	721	830	747	661	816	756
ARTIFICIAL SILK YARN	..	..	..	..	51	168	69	63	201	356	879	2,002	3,367	7,295	4,981	4,996	3,087	5,540	7,675	4,900
TOTAL ..	15,268	15,908	11,245	6,962	23,794	7,139	25,556	31,631	34,535	24,509	28,875	29,376	31,647	40,743	23,573	27,080	15,494	17,958	25,721	15,860

(See footnote to Table 16.)

TABLE No. 18.

STATEMENT SHOWING THE VARIOUS CLASSES OF PIECEGOODS IMPORTED INTO BRITISH INDIA.

(Quantities in thousands of yards.)

DESCRIPTION.	1914-15.	1915-16.	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.	Calendar Year 1931.	Calendar Year 1932.	Calendar Year 1933.
PIECEGOODS.																				
GREY, UNBLEACHED (PLAIN AND BORDERED):—																				
Chadars	3,161	1,784	1,647	263	1	286	439	367	634	730	831	780	1,052	1,084	954	1,193	318	29	45	48
Dhuties, Saris, etc.	666,236	610,338	520,161	398,091	304,314	348,193	291,255	383,411	506,587	432,688	489,881	429,271	509,088	508,666	454,127	490,653	304,944	87,149	113,683	120,265
Drills and Jeans	18,903	23,187	21,171	7,575	13,673	9,811	17,616	16,123	14,275	16,802	17,282	19,427	15,329	14,862	10,132	13,179	5,411	2,862	1,721	1,789
Flannels	..	..	..	36	19	..	2	..	412	6	61	19	22	16	12	2	298	4	..	..
Jaconets and Madapollams	111,472	101,699	82,935	62,730	48,909	40,764	39,061	55,176	83,594	72,983	89,407	57,036	74,327	76,779	77,113	58,518	29,496	22,264	24,283	24,151
Longcloth	514,540	406,478	184,919	122,847	159,611	114,484	181,893	129,364	280,131	119,036	206,741	171,327	166,635	242,408	207,860	344,623	213,600	130,970	190,983	116,895
Printers	..	..	..	..	..	..	..	..	..	..	13	4	2	..	..	22	6	..	..	..
Sheetings	742	1,833	35,092	30,272	53,793	17,778	46,358	50,164	44,516	60,742	39,361	30,413	19,870	24,090	8,652	14,296	4,471	4,715	3,827	3,591
T-cloth and Domestics	4,544	2,177	121	2,815	2,696	1,564	2,942	398	584	510	531	482	309	576	95	113	89	28	14	..
Unspecified Sorts	637	752	944	936	403	451	642	605	221	488	1,394	323	210	498	979	2,298	1,433	1,558	1,300	1,079
TOTAL	1,320,235	1,148,247	846,990	625,475	583,420	533,341	580,208	635,608	931,023	703,956	845,502	709,085	788,906	868,829	759,925	924,898	560,066	249,572	335,856	267,819
WHITE, BLEACHED:—																				
Chadars	1,937	689	1,538	679	173	419	479	396	414	487	718	277	311	251	173	54	85	..	17	..
Checks, Spots and Stripes	9,576	12,751	11,169	5,172	4,312	3,939	8,950	1,542	5,793	8,458	41,024	7,020	10,122	12,820	15,517	11,873	7,046	2,939	6,426	5,900
Dhuties, Saris, etc.	103,179	51,967	63,496	41,623	35,797	37,913	35,672	31,944	44,959	45,693	68,896	72,590	109,993	87,197	40,907	51,704	20,921	2,845	2,636	5,694
Drills and Jeans	5,198	6,632	6,889	3,301	4,447	3,259	6,315	2,023	3,140	3,421	6,347	6,106	5,499	6,586	5,603	6,466	4,767	3,604	4,918	4,621
Flannels	..	..	..	390	17	19	367	11	52	38	35	57	44	54	18	23	57	102	66	8
Jaconets, etc.	212,547	176,081	183,101	13,549	4,424	10,314	11,624	5,737	7,118	8,292	9,294	9,398	13,762	13,950	16,640	16,181	14,273	8,669	17,438	14,880
Lawns	..	..	..	..	5,929	4,157	8,666	4,688	8,679	7,698	9,193	8,855	16,100	8,650	7,481	11,953	7,344	4,867	15,272	5,223
Longcloth and Shirting	115,896	163,430	123,180	113,337	65,940	77,328	108,521	48,163	69,365	67,215	122,724	93,787	93,073	113,352	121,773	100,408	91,883	71,903	109,925	73,440
Mulls	..	..	..	151,218	129,483	109,600	93,911	138,314	159,134	164,657	185,629	168,603	205,565	217,704	242,410	203,978	149,462	142,391	194,224	144,275
Nainsooks	134,893	170,762	168,986	130,193	27,134	59,128	121,718	67,551	90,752	88,468	105,367	76,998	66,861	82,629	86,882	53,179	40,034	20,329	28,509	21,007
Sheetings	189	347	265	729	219	214	290	38	135	220	153	164	212	140	269	97	175	89	39	61
T-cloth and Domestics	27	15	8	46	246	6	4	..	..	17	1	25	4	..	27	5	14	1	..	2
Twills	6,587	10,874	9,128	6,974	2,255	6,207	13,409	3,349	6,382	7,275	13,342	12,226	11,553	14,395	17,467	16,166	11,448	3,309	9,938	7,997
Unspecified Sorts	14,191	17,858	22,082	15,133	9,258	9,543	11,888	2,410	6,569	13,419	16,152	8,995	12,680	11,119	10,181	5,060	2,206	1,797	2,327	1,778
TOTAL	604,221	611,405	589,833	502,353	286,635	322,047	421,784	306,167	402,492	415,357	548,876	465,112	545,781	568,846	565,315	477,143	349,715	262,935	391,132	284,883
COLOURED, PRINTED OR DYED:—																				
Cambrics	72,080	41,495	48,716	50,759	29,267	29,440	54,357	17,701	36,186	44,139	44,472	34,737	38,720	48,816	54,335	43,987	28,237	16,627	34,045	35,472
Chadars	268	136	12	7	7	19	22	1	4	2	58	3	49	70	2	11	15	..	2	1
Checks, Spots and Stripes	10,164	9,510	17,284	11,341	5,331	5,643	13,588	3,657	6,474	8,512	15,446	10,770	14,868	17,886	23,362	24,139	18,720	4,743	10,799	12,795
Dhuties, Lungis and Sarongs	24,253	22,527	24,807	11,938	5,394	11,088	16,278	11,344	17,676	12,776	15,238	17,908	20,697	21,188	17,222	24,334	21,278	13,658	24,556	15,533
Drills and Jeans	20,008	19,593	20,090	22,797	16,856	7,009	19,335	9,628	16,049	17,213	25,349	32,358	38,914	65,973	53,622	78,805	47,464	33,285	66,047	54,977
Flannels	..	..	..	9,672	4,175	1,294	9,744	1,413	1,610	3,900	6,302	10,301	18,677	21,363	18,980	10,436	7,078	10,050	19,155	3,719
Prints and Chintz	104,644	85,943	106,872	100,986	70,025	48,905	114,722	28,735	44,689	61,529	59,533	56,026	49,801	64,878	76,079	65,297	42,859	21,243	48,142	25,665
Saris and Scarves	75,599	34,082	39,567	23,608	17,320	14,125	38,177	15,944	19,166	32,655	30,772	29,280	34,040	34,116	37,059	33,920	24,788	7,915	15,526	17,024
Shirtings	76,681	55,759	64,121	60,898	24,703	27,585	71,571	25,015	38,231	51,605	69,317	72,451	87,766	86,117	98,406	95,974	74,525	57,337	111,125	61,246
Twills	17,536	12,127	16,503	23,465	10,812	7,524	31,179	5,753	9,269	16,810	22,243	20,368	24,530	40,217	48,975	35,004	22,329	17,252	22,279	15,378
Sateens	..	..	..	..	..	..	..	..	..	..	..	3,386	3,660	5,068	4,736	2,903	1,747	866	3,653	1,004
Coatings and Trouserings	..	..	..	..	..	..	..	..	..	..	..	7,283	10,320	8,867	12,027	7,802	3,079	2,333	3,283	2,273
Italian Cloth and Sateens	..	..	..	..	..	..	..	..	..	..	..	12,934	26,004	20,799	34,066	16,510	13,383	11,250	21,123	10,563
Velvets and Velvéteens	..	..	..	..	..	..	..	..	..	..	..	1,219	1,526	1,787	2,465	1,673	1,070	910	2,862	2,702
Unspecified Sorts	93,602	77,566	116,985	75,182	43,429	55,254	120,283	19,089	54,415	98,353	118,240	56,613	59,818	53,346	40,393	31,104	22,368	9,969	16,753	16,033
TOTAL	494,775	388,739	454,959	395,594	227,319	208,296	489,256	138,279	243,789	347,493	406,971	365,836	429,390	493,432	518,727	471,900	328,940	207,447	399,663	274,597
KINDS	26,430	26,709	41,740	32,088	24,600	17,064	18,472	9,746	15,989	19,020	21,882	23,680	21,883	34,032	36,778	36,456	14,846	21,420	28,583	32,807
PENTS OF ALL																				

TABLE No. 19.

STATEMENT SHOWING THE VARIOUS CLASSES OF PIECEGOODS IMPORTED INTO BOMBAY.

(Quantities in thousands of yards.)

Description.	1914–15	1915–16	1916–17	1917–18	1918–19	1919–20	1920–21	1921–22	1922–23	1923–24	1924–25	1925–26	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.	Calendar Year 1931.	Calendar Year 1932.	Calendar Year 1933.
PIECEGOODS.																				
GREY, UNBLEACHED (PLAIN AND BORDERED).																				
Chadars	..	..	..	..	..	7	..	..	4	..	39	145	61	32	76	90	..	..	..	..
Dhuties, Saries, etc.	26,084	13,945	8,545	8,024	7,626	6,493	5,625	2,460	7,683	7,965	11,015	7,962	6,695	8,614	11,672	18,632	10,189	363	2,254	4,113
Drills and Jeans	9,893	11,227	12,022	4,828	9,971	7,311	12,602	8,743	9,554	12,376	10,231	12,258	8,101	7,277	5,137	6,464	2,115	1,054	832	553
Flannels	..	..	..	10	..	..	..	..	..	..	59	16	22	11	94	..	..	4	..	..
Jaconets and Madapollams	22,168	21,523	23,490	24,259	20,259	10,876	12,556	22,282	20,816	16,500	25,161	13,188	13,913	20,977	25,629	20,002	9,933	9,360	11,775	11,540
Longcloth	109,264	54,624	43,126	31,115	78,241	26,204	66,247	35,661	58,580	35,834	54,777	65,388	55,804	78,421	81,226	144,076	71,631	41,208	66,340	46,989
Printers	..	..	..	..	..	..	..	..	..	..	13	4	2	..	1	22	6	..	..	..
Sheetings	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..
T-Cloth and Domestics	726	1,149	34,351	29,930	44,757	17,481	44,019	46,849	36,612	53,781	29,262	21,662	11,971	16,101	5,466	11,876	2,090	4,635	3,671	2,657
Unspecified Sorts	1,476	40	38	1,991	2,349	481	2,016	277	419	29	289	127	98	384	6	16	10	..	..	..
	172	315	393	387	58	51	185	390	28	55	457	41	27	90	569	1,308	423	960	792	795
TOTAL	169,783	102,823	121,965	100,541	163,261	68,904	143,250	116,662	133,696	126,540	131,303	120,791	96,694	131,907	129,876	202,487	96,396	57,583	85,665	68,647
WHITE, BLEACHED:—																				
Chadars	57	29	..	..	..	..	..	..	..	..	281	59	89	18	25	5	..	..	..	..
Checks, Spots and Stripes	1,446	1,336	1,125	1,202	273	613	916	236	682	1,073	1,360	1,547	2,305	1,560	1,664	881	505	149	795	1,173
Dhutis, Saries, etc.	21,972	9,809	10,522	8,388	10,411	9,825	4,972	3,260	7,219	6,853	10,371	12,554	9,904	11,400	15,407	16,358	3,785	196	102	1,765
Drills and Jeans	2,431	3,228	3,601	1,143	675	1,548	3,031	417	499	1,399	2,126	2,492	2,596	3,202	3,394	3,353	1,854	843	1,817	2,166
Flannels	..	..	..	268	..	5	301	..	..	..	22	12	2	41	7	23	20	25	41	4
Jaconets, etc.	51,097	33,382	35,238	1,589	1,515	3,154	3,593	518	1,397	1,964	1,745	3,221	4,430	3,728	5,214	2,824	2,550	2,862	6,160	4,139
Lawns	..	..	..	..	860	852	1,036	190	1,132	338	495	389	508	316	591	325	500	331	560	445
Longcloth and Shirting	35,753	37,985	37,695	31,022	30,724	25,445	27,671	11,607	11,610	16,359	32,882	21,640	18,789	28,417	31,884	25,344	18,889	12,382	28,095	21,074
Mulls	..	..	..	28,901	27,871	24,604	18,733	22,439	23,083	31,309	34,089	30,495	35,493	35,750	48,263	39,407	20,120	14,205	22,734	22,309
Nainsooks	45,297	39,132	44,949	38,166	10,118	13,722	35,144	10,203	13,314	22,738	24,670	22,438	9,438	20,342	20,149	12,056	8,629	3,732	6,617	5,248
Sheetings	111	101	78	592	25	104	105	7	14	38	64	74	62	37	106	46	31	33	9	6
T-Cloth and Domestics	..	..	8	43	246	..	..	..	..	17	1	10	1	..	28	5	14	1	1	2
Twills	544	934	1,378	392	375	839	1,633	68	239	690	1,518	2,501	3,082	3,178	5,059	4,267	2,416	735	1,576	2,842
Unspecified Sorts	8,462	9,483	12,564	8,797	7,174	4,970	4,915	957	2,681	4,431	5,864	4,249	5,181	3,699	4,432	2,043	562	238	444	170
TOTAL	167,170	135,919	147,158	120,503	90,267	85,681	102,050	49,902	61,870	87,409	115,468	101,591	89,880	111,488	136,163	106,938	59,876	35,702	68,951	61,345
COLOURED, PRINTED OR DYED:—																				
Cambrics	33,959	18,198	18,507	19,527	11,652	11,988	14,010	3,312	10,717	15,356	4,864	14,624	15,441	19,081	26,284	20,506	11,601	4,469	10,727	11,588
Chadars	..	102	..	6	6	18	22	..	..	2	29	..	16	5	2	11	..	..	2	1
Checks, Spots and Stripes	3,147	2,091	4,189	3,422	1,363	1,864	4,460	458	1,682	1,449	3,929	4,390	7,014	6,960	11,594	10,788	8,071	916	3,953	4,791
Dhutis, Lungis and Sarongs	732	340	489	431	153	457	265	44	146	107	240	310	479	183	510	650	249	33	153	117
Drills and Jeans	4,494	5,488	9,191	6,139	2,445	1,555	3,489	1,997	2,903	3,057	6,034	7,072	8,346	16,426	20,725	34,985	15,060	7,795	28,091	32,277
Flannels	..	..	..	3,416	397	464	1,928	214	145	721	1,398	2,334	5,400	5,460	4,990	3,788	1,079	1,731	4,021	1,086
Prints and Chintz	66,030	52,646	66,786	60,290	48,431	27,452	66,480	11,586	23,268	40,707	37,136	39,123	31,701	44,297	55,917	40,767	20,931	9,965	26,447	14,898
Saris and Scarves	26,126	12,877	12,209	7,371	6,493	5,335	11,739	3,049	6,324	12,296	12,558	14,079	8,399	8,624	16,183	16,775	7,621	853	5,352	7,987
Shirtings	28,382	14,281	16,005	12,322	6,929	5,602	14,116	4,689	10,797	14,135	15,041	17,884	22,372	18,928	23,566	27,729	15,602	12,853	32,063	20,901
Twills	3,367	2,220	2,867	3,466	4,908	1,334	4,469	903	1,126	1,573	3,273	5,523	7,185	15,394	20,648	15,983	7,583	3,751	7,408	7,186
Sateens	..	..	..	..	..	..	..	..	..	..	10	1,111	808	1,314	1,504	1,418	981	27	491	268
Coatings and Trouserings	..	..	..	..	..	..	..	..	..	..	..	2,776	4,687	4,564	6,348	2,666	1,101	359	747	582
Italian Cloth and Sateens	..	..	..	..	..	..	..	..	..	..	..	5,115	10,855	8,563	15,743	8,235	5,069	2,930	7,326	4,389
Velvet and Velveteens	..	..	..	..	..	..	..	..	..	..	..	738	782	733	1,209	547	456	4 16	1,102	1,363
Unspecified Sorts	50,177	43,424	59,652	36,283	26,230	27,711	56,864	7,819	22,684	46,917	49,538	16,217	10,488	8,764	6,666	5,802	2,892	1,614	3,099	3,143
TOTAL	216,414	151,669	189,895	152,673	108,998	83,780	177,842	34,071	79,792	136,320	143,850	131,296	133,976	159,296	211,890	190,679	98,296	47,811	130,982	110,487
Yents of all Descriptions	19,050	16,432	24,428	23,567	21,271	13,274	13,787	8,813	15,283	17,770	20,256	22,056	20,133	32,069	34,156	33,126	12,839	12,828	24,551	21,985

TABLE No. 20.

SUMMARY OF IMPORTS OF COTTON YARN INTO INDIA.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			China (including Hongkong)			U. S. of America.			Italy.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933
Grey Singles	5,196	7,952	6,181	547	6,566	4,647	11,556	10,956	9,446	1	..	1	..	..	2	..	..	..	..	1	..	..	..	..	23	42	245	17,323	25,518	20,522
Coloured Singles ..	1,093	1,281	929	..	..	4	10	..	..	..	..	..	10	..	19	..	..	..	55	62	19	19	..	..	4	16	1	1,191	1,359	972
White Bleached.. ..	3,153	3,576	2,526	445	650	490	4	10	..	..	..	..	6	..	1	..	..	..	..	..	..	..	..	..	6	2	..	3,614	4,238	3,016
Grey Folded	1,011	966	497	273	2,862	1,049	2,027	1,307	2,163	..	..	..	128	13	..	..	..	..	..	..	..	..	..	..	1	..	4	3,440	5,149	3,713
Coloured Folded ..	278	348	247	..	..	9	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	280	348	256
Mercerised	198	229	33	4,425	7,317	5,192	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4,624	7,547	5,225
Artificial Silk	814	1,544	1,724	86	2,188	1,126	1	..	..	..	..	..	4,537	6,306	4,017	1,128	989	188	169	231	26	364	346	478	946	800	464	8,045	12,354	8,024
Unspecified Descriptions	19	11	37	2	13	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	21	24	40
Rope	784	683	618	12	1	29	..	1	..	25	22	13	..	..	..	..	..	..	..	..	..	8	4	..	1	..	..	830	712	659
Sewing Thread	1,543	1,786	1,688	3	2	8	..	..	1	..	2	..	37	25	..	105	135	144	..	..	..	1	1	1	126	82	96	1,815	2,034	1,939
TOTAL	14,089	18,376	14,461	5,793	19,551	12,556	13,598	12,275	11,610	26	24	14	4,718	6,345	4,038	1,233	1,124	333	224	294	45	393	351	479	1,108	943	810	41,183	59,283	44,366

TABLE No. 21.

DETAILED IMPORTS OF COTTON YARN INTO INDIA.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			China (including Hongkong.)			U. S. of America.			Italy.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933
SINGLE GREY:—																														
1 to 10 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	..	..	8
11 to 20 ..	112	74	43	6	594	45	34	..	56	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	2	17	153	670	163
21 to 30 ..	312	704	470	118	125	100	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	429	829	570
31 to 40 ..	1,141	1,532	1,135	412	5,771	4,398	11,450	10,956	9,330	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	22	40	220	13,025	18,299	15,085
41 to 50 ..	257	372	452	..	47	32	..	..	60	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	257	419	544
51 to 60 ..	2,436	3,691	2,582	8	22	57	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,445	3,714	2,639
Above 60 ..	939	1,579	1,499	3	7	15	72	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,014	1,586	1,514
SINGLE COLOURED:—																														
1 to 20 ..	176	247	123	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	177	247	125
21 to 30 ..	220	321	223	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	13	..	..	..	..	..	..	..	..	233	321	225
31 to 40 ..	479	490	395	..	..	..	10	..	..	..	..	..	10	..	19	..	..	..	36	46	17	13	..	..	4	16	1	552	552	432
41 to 50 ..	42	15	57	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	1	4	..	..	..	..	..	48	15	58
Above 50 ..	175	208	132	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	16	1	2	..	..	..	..	..	181	224	132
White Bleached ..	3,153	3,576	2,528	445	659	490	4	10	..	..	..	..	6	..	1	..	..	..	..	..	..	..	..	..	6	2	..	3,614	4,238	3,016
Grey Folded ..	1,011	966	497	273	2,862	1,049	2,027	1,307	2,163	..	..	..	128	13	..	..	..	..	..	..	..	..	..	..	1	..	4	3,440	5,149	3,713
Coloured Folded ..	278	348	247	..	..	9	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	280	348	256
Mercerised ..	198	229	33	4,425	7,317	5,192	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4,624	7,547	5,225
Artificial Silk ..	814	1,544	1,725	86	2,138	1,126	1	..	..	..	..	..	4,536	6,306	4,017	1,128	989	188	169	231	26	364	346	478	946	800	464	8,045	12,354	8,024
Unspecified Sorts ..	19	11	37	2	13	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	21	24	40
Rope ..	784	683	618	12	1	29	..	1	..	25	22	13	..	..	..	..	..	..	..	..	..	8	4	..	1	..	..	830	712	659
Sewing Thread ..	1,543	1,786	1,688	3	2	8	..	..	1	..	2	..	37	25	..	105	135	144	..	..	..	1	1	1	126	82	96	1,815	2,034	1,939
TOTAL ..	14,089	18,376	14,481	5,793	19,551	12,556	13,598	12,275	11,610	26	24	14	4,718	6,345	4,038	1,233	1,124	333	224	294	45	393	351	479	1,108	943	810	41,183	50,283	44,366

TABLE No. 22.

SUMMARY OF IMPORTS OF COTTON YARN INTO BOMBAY.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			China (including Hongkong).			U. S. of America.			Italy.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933
Grey Singles ..	385	781	526	69	2,123	159	2,936	2,500	1,936	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	25	3,393	5,409	2,646
Coloured Singles	45	8	24	..	..	..	..	..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	1	..	..	46	8	35
White Bleached	1,564	1,652	1,214	92	190	140	..	10	..	..	..	..	6	..	1	..	..	..	..	..	..	..	..	..	6	..	..	1,668	1,853	1,355
Grey Folded ..	910	887	371	240	2,023	711	1,225	695	1,020	..	..	..	128	13	..	..	..	..	..	..	..	..	..	..	1	..	4	2,504	3,618	2,105
Coloured Folded	5	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	6	..	2
Mercerised ..	183	194	28	3,940	6,143	4,026	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4,123	6,338	4,054
Artificial Silk ..	381	561	796	79	1,495	537	1	..	..	..	..	..	3,760	4,278	2,769	636	474	105	167	216	26	89	213	280	427	440	387	5,540	7,676	4,900
Unspecified ..	15	9	7	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17	10	7
Rope	716	557	500	12	1	29	..	1	..	25	22	13	..	..	..	..	..	..	..	..	..	7	4	..	1	..	..	762	585	542
Sewing Thread ..	540	673	617	..	..	1	..	..	1	..	1	..	..	..	..	65	88	90	..	..	..	1	..	..	55	53	47	661	816	756
TOTAL ..	4,744	5,321	4,085	4,433	11,976	5,603	4,162	3,206	2,956	25	23	13	3,895	4,292	2,781	700	562	195	167	216	26	98	216	280	495	494	463	18,720	26,306	16,402

TABLE No. 23.

DETAILED IMPORTS OF COTTON YARN INTO BOMBAY.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			China (including Hong-kong).			U. S. of America.			Italy.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933
SINGLE GREY:—																														
1 to 10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	..	..	8
11 to 20	..	4	..	2	574	35	14	..	56	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	17	17	578	108
21 to 30	8	10	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	10	9
31 to 40	195	445	119	65	1,548	124	2,921	2,500	1,880	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	3,183	4,492	2,123
41 to 50	69	95	207	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	69	96	207
51 to 60	65	162	56	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	67	162	56
Above 60	49	64	135	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	49	64	135
SINGLE COLOURED:—																														
1 to 20	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	1
21 to 30	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
31 to 40	23	2	..	..	..	..	..	..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	23	2	11
41 to 50	22	6	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	22	6	18
Above 50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
White, Bleached ..	1,564	1,652	1,214	92	190	139	..	10	..	..	..	..	6	..	1	..	..	..	..	..	..	..	..	..	6	..	..	1,668	1,853	1,355
Grey, Folded	910	887	371	240	2,023	711	1,225	695	1,020	..	..	..	128	13	..	..	..	..	..	..	..	..	..	..	1	..	4	2,504	3,618	2,105
Coloured, Folded ..	5	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	6	..	2
Mercerised	183	194	28	3,940	6,143	4,026	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4,123	6,337	4,054
Artificial Silk	381	561	796	79	1,495	537	1	..	..	..	..	..	3,760	4,278	2,769	636	474	105	167	216	26	89	213	280	427	440	387	5,840	7,675	4,900
Unspecified sorts ..	15	9	7	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17	10	7
Rope	716	557	500	12	1	29	..	1	..	25	22	13	..	..	..	..	..	..	..	..	..	7	4	..	1	..	..	762	585	542
Sewing Thread	540	673	817	..	..	1	..	..	1	..	1	..	..	..	..	65	88	90	..	..	..	1	..	..	55	53	47	661	816	756
TOTAL ..	4,744	5,321	4,085	4,433	11,976	5,603	4,162	3,206	2,956	25	23	13	3,895	4,292	2,781	709	562	195	167	216	26	98	216	280	495	494	463	18,720	26,306	16,402

TABLE No. 24.

DETAILED EXPORTS FROM INDIA OF INDIAN-MADE YARN BY SEA.

(In thousands of pounds.)

Description.	European Countries.			China including Hongkong.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			Total.		
	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
GREY YARN:—																																	
1 to 10	876	678	706	70	..	..	483	54	15	799	1,206	1,650	153	121	65	485	562	501	176	245	387	2,728	1,475	1,247	266	25	..	47	10	9	6,083	4,375	4,581
11 to 20	270	112	192	90	4	4	1,387	508	361	748	2,560	2,197	102	109	124	1,017	1,994	2,887	976	789	912	5,156	4,518	3,798	2	1	2	29	29	6	9,777	10,633	10,484
21 to 30	12	12	6	4	..	..	10	18	63	1	92	62	12	..	20	28	69	45	129	83	86	6	4	1,229	..	..	..	..	..	1	203	283	1,512
31 to 40	2	..	..	..	..	..	..	7	..	..	180	..	..	..	..	..	13	..	35	2	11	..	4	5	..	24	12	..	..	..	37	230	28
Above 40	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	5	2	..	5	..	..	..	..	..	..	..	2	10	2
TOTAL GREY ..	1,160	802	904	164	4	4	1,880	587	440	1,548	4,038	3,909	266	229	210	1,530	2,638	3,432	1,319	1,133	1,397	7,891	6,006	6,280	268	50	15	76	39	16	16,102	15,531	16,606
COLOURED YARN:—																																	
1 to 20	..	..	..	..	..	..	..	..	..	40	51	48	4	3	6	..	..		5	..	1	24	36	25	..	..	..	9	..	..	81	90	79
21 to 40	..	..	..	..	..	..	..	..	..	2	3	4	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	5	3	5
Above 40	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total Coloured ..	..	..	..	..	..	..	..	..	..	42	54	53	4	3	6	..	..	..	5	..	1	26	36	25	..	..	..	9	..	..	86	93	85
White Bleached	2	..	..	..	..	..	5	..	..	54	10	46	..	..	3	..	..	..	70	44	82	2	..	4	..	..	..	5	..	..	137	54	135
Grey Doubles	180	..	10	6	..	..	1,250	59	..	2,211	439	18	29	..	1	1,288	306	20	442	97	70	160	5	12	..	..	..	4	..	..	5,569	905	131
Coloured Doubles	..	..	..	..	..	..	..	..	..	2	..	2	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	4	..	2
Unspecified Descriptions ..	..	..	..	..	..	..	..	4	..	16	..	..	1	..	..	10	..	..	147	99	107	23	..	..	..	..	..	..	..	..	197	104	107
Sewing Thread	..	1	..	..	..	..	..	..	..	14	11	10	55	43	44	..	..	..	18	19	9	64	67	31	10	3	2	..	..	..	162	144	97
GRAND TOTAL ..	1,342	803	915	170	4	4	3,136	650	440	3,886	4,551	4,038	355	275	263	2,828	2,944	3,452	2,000	1,397	1,666	8,167	6,115	6,352	278	53	17	95	39	16	22,257	16,832	17,164

NOTE:—"Egypt and North Africa" include Tripoli and Tunis.
"Red Sea Ports" include Anglo-Egyptian Sudan, Abyssinia, British Somaliland, French Somaliland, Somaliland Protectorate, and Aden and Dependencies.
"East Africa" includes Italian East Africa, Somaliland and Eritrea, Kenya, Uganda, Tanganyaka Territory, Portuguese East Africa, Zanzibar and Pemba and Seychelles.
"Levant and Black Sea Ports" include Palestine, Syria, Smyrna and Asiatic Turkey.
"Ceylon and Straits Settlements and beyond" include Labuan, Java, Siam, Indo-China, Federated Malay States, Maldive Islands, Fiji Islands, Sumatra, Dutch Borneo, Celebes, Philippines and Formosa.
"Persian Gulf" includes Iraq, Muskat Territory and Trucial Oman, other Native States in Arabia, Persia and Bahrein Islands.
"South Africa" includes Natal, Transvaal, Cape of Good Hope, Mauritius and Madagascar.
"Other Countries" include Japan, America, Reunion Islands, New Zealand, Canada, British Guiana, and Australia.

TABLE No. 25.

DETAILED EXPORTS OF INDIAN-MADE YARN BY SEA FROM BOMBAY.

(In thousands of pounds.)

	European Countries.			China including Hongkong.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			Total.		
	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
GREY YARN:—																																	
1 to 10	876	678	694	70	..	..	483	54	15	799	1,206	1,650	145	121	65	485	508	456	176	238	384	2,728	1,475	1,247	253	25	..	47	10	9	6,063	4,312	4,521
11 to 20	194	77	168	60	..	..	1,186	351	262	748	2,560	2,197	102	109	124	652	1,736	2,759	954	763	890	5,147	4,513	3,792	2	1	2	29	21	6	9,073	10,130	10,199
21 to 30	6	..	5	..	..	..	..	10	4	1	92	62	..	..	..	..	60	12	127	79	80	6	4	1,229	..	..	..	..	..	1	141	244	1,393
31 to 40	..	..	..	..	..	..	..	7	..	..	180	..	..	..	..	..	11	..	35	2	10	..	4	5	..	..	..	..	..	..	35	204	15
Above 40	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	2	..	5	..	..	..	..	..	..	..	2	5	2
TOTAL GREY ..	1,076	755	866	130	..	..	1,669	421	281	1,548	4,038	3,909	247	229	190	1,137	2,314	3,227	1,294	1,079	1,366	7,881	6,002	6,274	255	26	2	76	31	16	15,313	14,895	16,130
COLOURED YARN:—																																	
1 to 20	..	..	..	..	..	..	..	..	..	40	51	48	4	3	6	..	..	..	5	..	1	23	36	25	..	..	..	9	..	..	80	90	79
21 to 40	..	..	..	..	..	..	..	..	..	2	2	4	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	5	2	4
Above 40	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL COLOURED ..	..	..	..	..	..	..	..	..	..	42	53	53	4	3	6	..	..	..	5	..	1	26	36	25	..	..	..	9	..	..	85	92	84
White Bleached	2	..	..	..	..	..	3	..	..	59	10	46	..	..	3	..	..	..	69	44	81	2	..	4	..	..	..	5	..	..	134	54	134
Grey Doubles	152	..	10	6	..	..	1,250	59	..	2,211	439	18	29	..	1	1,288	306	20	440	97	67	160	5	12	..	..	..	4	..	..	5,539	905	128
Coloured Doubles	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	4	..	..
Unspecified Descriptions ..	..	..	..	..	..	..	..	..	..	16	..	..	1	..	..	10	..	..	..	..	..	23	..	..	..	..	..	..	..	..	50	..	..
Sewing Thread	..	1	..	..	..	..	..	..	..	14	11	10	55	43	44	..	..	..	16	8	6	64	67	31	10	3	2	..	..	..	159	133	94
GRAND TOTAL ..	1,230	756	877	136	..	..	2,922	480	281	3,886	4,560	4,036	335	275	243	2,435	2,620	3,247	1,824	1,228	1,520	8,157	6,110	6,346	265	29	5	95	31	16	21,256	16,079	16,571

See foot-note to Table 24.

TABLE No. 26.

SUMMARY OF IMPORTS OF COTTON PIECEGOODS INTO INDIA

(In thousands of Yards.)

	United Kingdom.			Japan.			China (including Hongkong).			U.S. of America.			Italy.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
Grey Plain	26,690	29,687	29,325	133,043	189,071	117,625	2,416	3,263	157	364	443	264	11	4	..	..	..	..	..	..	..	..	..	38	93	30	71	162,618	222,498	147,480
Grey Bordered ..	28,050	59,566	75,217	58,901	53,786	45,120	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	..	..	..	3	..	2	86,954	113,358	120,339
White Bleached ..	197,682	268,710	200,871	53,778	109,783	79,049	15	10	24	639	283	5	859	841	194	3,594	2,781	1,516	4,954	7,031	2,351	119	64	36	1,295	1,629	837	262,935	391,132	284,883
Printed	44,339	88,215	54,387	41,997	128,857	89,700	1	2	9	194	59	8	4,511	2,888	..	1,022	783	103	37	38	11	36	27	11	218	539	112	92,356	221,408	144,341
Dyed	49,621	85,965	75,696	29,090	4,347	22,924	165	209	115	1,643	503	67	3,108	3,593	749	1,605	1,291	435	1,144	2,459	1,387	206	139	14	849	900	660	87,429	139,405	102,047
Woven Coloured ..	4,380	9,711	9,801	19,492	26,049	17,689	4	2	..	1	18	19	2,328	1,705	175	777	622	317	66	71	12	329	443	53	285	228	144	27,662	38,850	28,208
Fents of all descriptions	5,514	9,649	11,148	90	333	7,411	1	2	2	15,495	18,240	14,013	73	9	2	8	1	..	42	182	112	117	21	35	80	146	84	21,420	28,583	32,807
Towels in the piece ..	1	4	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4	10
Piecegoods of Cotton and Artificial Silk..	1,326	3,226	2,830	72,141	106,906	65,806	232	47	17	2	11	..	5,763	4,485	3,201	26	2	3	2,412	458	1,900	229	294	209	904	866	1,318	83,034	116,245	75,285
Canvas	238	394	441	274	482	179	..	..	..	1	1	..	34	124	14	7	1	..	..	..	..	84	66	32	2	2	1	640	1,070	667
TOTAL ..	357,839	551,127	459,725	408,806	659,613	445,503	2,833	3,535	324	18,340	19,559	14,375	16,687	13,589	4,335	7,038	5,481	2,374	8,655	10,244	5,773	1,121	1,055	429	3,730	4,339	3,229	825,049	1,272,554	936,067

TABLE NO. 27.

DETAILED IMPORTS OF COTTON PIECEGOODS INTO INDIA.

(In thousands of Yards.)

	United Kingdom.			Japan.			China (including Hongkong).			U.S.A.			Italy.			Netherlands.			Switzerland.			Germany.			All other Countries.			Total.		
	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
GREY (UNBLEACHED). PLAIN GREY.																														
Chadars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	221	..
Dhutis, Saris & Scarves ..	201	403	52	..	..	..	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	463	52
Drills & Jeans	51	37	42	2,480	1,236	1,526	16	..	8	312	443	213	..	..	4	..	..	..	..	..	..	..	..	..	3	..	..	2,882	1,721	1,789
Flannels & Flanneletes ..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..
Jaconets including Madapollams, etc. ..	22,234	24,186	24,077	30	96	39	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	6	22,264	24,283	24,121
Longcloth & Shirtings ..	2,702	3,807	4,180	126,545	184,003	112,670	1,681	3,164	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	38	41	9	7	130,976	190,983	116,895
Printers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	6	2	3,956	3,722	3,390	699	99	148	53	..	51	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	..	4,715	3,827	3,591
T-cloth & Domestics ..	..	14	..	26	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	14	..
Unspecified Descriptions ..	1,497	1,233	972	5	14	1	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	42	19	59	1,556	1,267	1,032
Total Plain Grey ..	26,690	29,687	29,325	133,043	189,071	117,625	2,416	3,263	156	364	443	264	11	4	..	..	..	..	..	..	..	..	..	38	93	30	71	162,618	222,498	147,480
BORDERED GREY.																														
Chadars	5	45	48	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	29	45	48
Dhutis, Saris & Scarves ..	28,042	59,521	75,134	58,883	53,754	45,078	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	..	..	..	3	..	2	86,928	113,280	120,214
Drills & Jeans	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Flannel & Flanneletes ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jaconets, etc.	..	..	30	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30
Longcloth & Shirtings ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Printers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
T-cloths & Domestics ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unspecified Descriptions ..	2	..	5	..	33	42	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	33	47
Total Bordered Grey ..	28,050	59,568	75,217	58,901	53,786	45,120	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	..	..	..	3	..	2	86,954	113,358	120,339
Total Grey Unbleached ..	54,740	89,253	104,543	191,944	242,857	162,745	2,416	3,263	156	364	443	264	11	4	..	..	..	..	..	5	..	..	..	38	96	30	73	249,572	335,856	267,819
WHITE BLEACHED.																														
Chadars	..	17	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17	..
Checks, Spots & Stripes ..	2,569	6,317	5,839	4	39	17	..	..	..	..	..	..	..	4	..	..	..	..	364	64	11	..	..	..	2	1	32	2,939	6,428	5,900
Dhutis, Saris & Scarves ..	2,843	2,629	5,689	2	5	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	1	3	2,845	2,636	5,694
Drills & Jeans	1,510	2,939	3,581	2,157	1,949	1,039	..	..	..	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	27	21	..	3,694	4,918	4,621
Flannel & Flanneletes ..	2	3	1	100	64	4	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	2	102	68	8
Jaconets, Madapollams, etc.	2,089	8,015	10,661	665	1,603	1,917	..	..	..	579	274	..	743	856	137	86	212	..	8,647	5,643	1,554	8	4	27	852	1,031	585	8,689	17,438	14,880
Lawns	4,675	14,842	4,924	4	88	191	..	..	..	..	..	..	99	120	43	1	..	..	77	171	23	..	7	..	29	43	42	4,887	15,272	5,223
Longcloth & Shirtings ..	33,218	41,523	31,103	35,224	65,165	40,796	13	10	24	2	..	..	15	35	..	3,405	2,512	1,494	..	2	..	..	..	1	26	78	22	71,903	109,325	73,440
Mulls	139,180	175,727	175,458	3,201	18,417	18,780	..	..	..	..	..	..	..	..	..	..	..	..	4	..	2	5	..	..	2	30	37	142,391	194,274	194,275
Nainsooks	7,928	7,122	5,194	11,569	20,262	15,077	..	..	8	..	..	..	..	21	7	..	..	..	824	1,097	720	..	..	..	..	1	9	20,329	28,504	21,007
Sheetings	69	39	41	..	..	..	..	..	..	..	..	..	..	..	..	19	..	..	..	..	..	..	..	..	1	..	..	89	39	61
T-cloths & Domestics ..	..	..	2	..	..	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	2
Twills	2,451	7,807	6,878	779	2,044	1,094	..	..	..	..	..	..	..	..	..	75	56	22	1	18	..	2	..	..	..	13	2	3,309	9,938	7,997
Unspecified Descriptions ..	1,147	1,679	1,503	74	147	111	1	..	..	50	1	5	12	5	7	8	..	..	36	36	40	103	52	7	365	409	102	1,797	2,327	1,775
Total White Bleached ..	197,682	268,710	200,870	53,778	109,783	79,049	15	10	24	639	283	5	859	841	194	3,594	2,781	1,516	4,954	7,031	2,351	119	64	35	1,295	1,629	837	262,995	391,132	284,883

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TABLE No. 28.

DETAILED IMPORTS OF COTTON PIECEGOODS INTO BOMBAY.

(In Thousands of Yards.)

	United Kingdom.			Japan.			China (including Hongkong.)			U. S. A.			Italy.			Netherlands.			Switzerland.			Germany.			Other countries.			Total.		
	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933	1931	1932	1933.
GREY (Unbleached):—																														
Plain Grey:—																														
Chadars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dhutis, Saries, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Drills and Jeans	29	18	8	815	407	335	..	..	..	213	407	210	..	..	..	..	..	..	..	..	..	..	..	..	3	..	..	1,054	832	553
Flannels and Flannelettes	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..
Jaconets	9,330	11,680	11,511	30	96	29	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9,360	11,775	11,540
Longcloth	832	1,092	1,671	40,210	63,740	47,280	160	1,499	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	38	6	9	..	41,208	66,340	48,989
Printers	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	1	..	3,900	3,571	2,457	675	99	148	53	..	51	..	..	..	..	..	..	..	..	..	..	..	..	7	..	..	4,635	3,671	2,657
T-cloth and Domestics	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unspecified Sorts	960	791	795	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	960	792	795
TOTAL PLAIN GREY	11,148	13,582	13,984	44,956	67,815	50,102	835	1,598	148	265	407	261	..	..	..	..	..	..	..	..	..	..	..	38	16	9	..	57,220	83,411	64,534
BORDERED GREY:—																														
Chadars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dhuties, etc.	121	2,154	3,637	242	100	475	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	363	2,254	4,113
Drills and Jeans	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Flannels, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jaconets etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Longcloth, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Printers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
T-cloth, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unspecified Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL BORDERED GREY	121	2,154	3,637	242	100	475	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	363	2,254	4,113
TOTAL GREY	11,269	15,736	17,622	45,198	67,915	50,577	835	1,598	148	265	407	261	..	..	..	..	..	..	..	..	..	..	..	38	16	9	1	57,583	85,665	68,647
WHITE BLEACHED:—																														
Chadars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Checks, etc.	146	763	1,120	3	32	13	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	..	..	..	..	3	..	149	795	1,173
Dhutis, etc.	196	98	1,760	..	4	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	196	102	1,765
Drills and Jeans	782	1,760	2,146	34	45	20	..	..	..	..	9	..	..	..	..	..	1	..	..	..	..	..	..	..	26	2	..	843	1,817	2,166
Flannels, etc.	1	..	1	24	40	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	25	41	4
Jaconets, etc.	371	2,378	2,984	186	724	475	..	..	..	155	70	..	544	394	97	6	..	..	1,281	2,137	319	1	4	23	318	452	241	2,862	6,160	4,139
Lawns	140	183	223	3	38	114	..	..	..	..	..	..	90	118	43	..	..	..	77	171	23	..	7	..	20	44	42	331	560	445
Longcloth	4,858	7,647	4,968	5,923	19,578	15,390	..	..	10	..	..	..	..	..	..	1,574	865	704	..	2	..	..	..	1	..	4	1	12,352	28,095	21,074
Mulls	13,249	15,565	12,071	951	7,159	10,237	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	5	..	..	..	10	..	14,205	22,734	22,309
Nainsooks	400	644	321	2,508	4,952	4,202	..	..	..	..	..	..	..	21	7	..	..	..	824	999	709	..	..	..	..	1	9	3,732	6,617	5,248
Sheetings	14	9	6	..	..	..	..	..	..	..	..	..	..	..	..	19	..	..	..	..	..	..	..	..	..	..	..	33	9	6
T-cloth, etc.	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	2
Twills	676	1,567	2,817	..	8	24	..	..	..	..	..	..	..	..	..	57	..	..	1	..	..	..	2	..	..	..	2	735	1,576	2,842
Unspecified Sorts	37	204	99	..	..	6	1	..	..	..	1	4	8	3	..	..	..	..	23	19	11	99	51	6	70	167	43	238	444	170
TOTAL WHITE BLEACHED	20,869	30,820	28,517	9,631	32,579	30,484	1	..	10	155	79	4	643	537	148	1,654	866	704	2,207	3,328	1,075	108	63	31	435	679	371	35,702	68,951	61,345

COLOURED, PRINTED OR DYED.																																				
PRINTED GOODS:—																																				
Cambrics	468	1,520	2,228	1	218	115	..	..	..	142	33	2	2	..	..	..	..	..	..	..	..	2	..	..	2	..	..	61	1,771	2,345
Chadars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Checks, etc.	23	226	235	..	329	286	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dhutis, etc.	..	..	..	..	34	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	576	522	..	..	..	..	..
Drills and Jeans	629	2,079	763	3,276	19,278	28,267	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	34	..	..	..	..	..	..
Flannels, etc.	9	32	8	582	1,899	429	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..
Lungis	..	5	29	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	..	8	3,910	21,357	29,058
Prints and Chintz	7,595	18,912	10,881	2,218	7,367	3,940	..	..	..	49	25	..	32	13	..	..	1	1	..	9	24	..	..	..	..	..	..	..	..	..	591	1,931	434	..	..	..
Saries and Scarves	889	5,209	7,806	5	23	147	..	..	..	..	..	..	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	1	..	..	..	5	29	..	..
Sateens	24	480	236	2	11	32	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	9,911	26,344	14,821	..	..	..
Shirtings	400	614	738	7,792	24,168	15,544	..	..	..	..	..	..	43	..	..	..	..	1	..	..	..	..	26	..	..	17	5	..	..	..	909	5,234	7,953	..	..	..
Twills	136	352	307	..	341	673	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	491	268	..	..	..
Woven Lungis, etc.	..	12	4	..	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,252	24,813	16,282	..	..	..
Unspecified	83	382	935	4	177	374	..	..	..	..	..	3	..	..	..	..	..	3	..	..	..	..	10	..	..	2	1	..	..	..	137	693	980	..	..	..
TOTAL PRINTED	10,256	29,822	24,167	13,880	53,860	49,807	..	..	9	192	58	4	92	13	..	1	5	..	9	26	10	2	26	11	32	28	9	24,465	83,839	74,017	..	..	..	..	..
DYED GOODS:—																																				
Cambrics	1,649	6,224	7,751	11	..	4	..	..	..	1,151	304	..	254	149	29	2	..	..	712	1,934	1,054	1	7	..	65	293	332	3,846	8,911	9,170	..	..	..	..	..
Chadars	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
Checks, etc.	437	1,597	1,852	5	84	77	..	..	..	..	..	..	26	46	..	..	..	..	3	..	..	6	..	..	..	..	16	54	476	1,744	1,983	..	..	..	..	..
Dhutis	..	..	1	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	..	..	..	..
Drills and Jeans	1,435	1,555	1,659	436	791	680	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13	1,923	2,347	2,352	..	..	..	..	..
Flannels, etc.	5	16	5	1,032	2,030	638	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,038	2,047	644	..	..	..	..	..
Italian Cloth	2,681	7,034	4,137	132	73	157	..	..	..	..	..	..	98	177	64	..	..	..	3	38	..	..	..	..	15	..	4	12	2,930	7,326	4,389	..	..	..	..	..
Lungis	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	..	..	..	..
Prints and Chintz	42	100	75	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Saries and Scarves	..	20	4	..	11	..	..	..	..	..	..	..	7	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	54	100	76	..	..	..	..	..
Shirtings	3,543	4,743	3,695	880	1,657	757	..	..	..	..	..	..	29	..	..	4	3	1	21	..	..	1	1	6	12	43	20	40	105	25	..	..	..	..	..
Twills	2,273	3,740	4,596	169	357	530	..	..	..	1	9	..	702	995	314	..	..	..	..	..	..	..	11	..	4	5	..	3,149	5,117	5,441	..	..	..	..	..
Woven Lungis	9	23	5	..	62	49	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..
Unspecified	244	583	634	982	1,619	932	1	1	2	86	89	37	12	50	9	..	..	..	10	10	31	43	16	3	33	43	18	1,417	2,411	1,665	..	..	..	..	..
TOTAL DYED	12,318	25,635	24,438	3,710	6,685	3,824	1	1	4	1,238	403	37	1,127	1,429	415	6	4	1	749	2,002	1,085	52	35	9	132	414	460	19,334	36,607	30,273	..	..	..	..	..
WOVEN COLOURED:—																																				
Cambrics	6	10	73	..	..	..	..	..	..	..	..	..	..	3	..	..	..	..	..	32	..	..	..	..	..	..	..	6	45	73	..	..	..	..	..	..
Chadars	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..
Checks, etc.	328	1,303	2,162	80	325	23	..	..	..	..	..	..	10	5	3	..	..	..	..	..	..	..	..	..	..	..	..	9	417	1,634	2,197	..	..	..	..	..
Coatings, etc.	215	376	450	19	117	102	..	..	..	..	..	..	45	217	25	..	..	..	..	7	..	..	..	..	60	30	5	359	747	582	..	..	..	..	..
Dhutis	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
Drills and Jeans	..	9	5	1,963	4,379	862	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,963	4,388	867	..	..	..	..	..
Flannels, etc.	69	43	9	..	..	..	..	..	..	..	..	..	33	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	102	43	9	..	..	..	..	..
Lungis and Sarongs	11	..	20	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	13	..	..	..	..	..	..	..	..	..	23	1	21	..	..	..	..	..
Prints and Chintz	..	3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	1	..	..	..	..	..
Saries and Scarves	..	..	9	..	..	..	..	..	..	..	13	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..	..	4	13	9	..	..	..	..	..
Shirtings	86	136	127	52	693	23	..	..	..	..	..	..	..	..	..	4	1	..	..	..	..	..	..	..	..	..	6	2	142	836	152	..	..	..	..	..
Twills	3	..	..	462	1,598	698	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	..	..	..	..	..	60	..	468	1,598	765	..	..	..	..	..
Velvets	58	155	147	231	770	1,185	..	..	..	..	..	..	8	3	..	..	..	..	..	..	..	111	165	30	7	9	2	416	1,102	1,363	..	..	..	..	..
Unspecified	16	21	58	..	48	54	..	..	..	..	..	..	1	13	5	..	..	..	..	..	..	..	..	..	95	43	37	113	126	156	..	..	..	..	..
TOTAL WOVEN	792	2,059	3,061	2,807	7,930	2,949	..	..	..	..	13	..	97	241	34	5	2	..	13	39	6	111	165	30	187	88	115	4,012	10,536	6,197	..	..	..	..	..
TOTAL COLOURED, PRINTED & DYED	23,366	57,516	51,665	20,397	68,474	56,580	1	1	13	1,430	474	41	1,318	1,683	450	12	11	2	771	2,067	1,101	165	225	50	351	529	584	47,811	130,982	110,487	..	..	..	..	..
Feats of all kinds	3,749	7,767	7,045	89	124	6,276	..	2	2	8,790	16,321	8,514	73	9	2	..	..	..	42	182	65	6	5	5	79	141	82	12,828	24,551	21,985	..	..	..	..	..
TOTAL PIECEGOODS	59,253	111,838	104,849	75,314	169,093	143,911	838	1,601	174	10,641	17,282	8,821	2,033	2,228	599	1,666	877	706	3,019	5,577	2,240	280	295	125	881	1,358	1039	153,924	310,148	262,464	..	..	..	..	..
Towels in the Piece	1	4	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4	9	..	..	..	..	..
Piecegoods of Cotton and Artificial Silk	598	1,760	1,506	43,461	74,092	50,171	152	30	5	..	10	..	2,674	2,423	2,354	3	1	..	2,387	823	1,526	60	82	79	667	498	1,015	50,003	79,219	56,656	..	..	..	..	..
Canvas	65	109	151	95	127	52	..	..	..	..	..	..	22	72	..	6	..	..	..	..	..	30	8	5	..	..	..	218	317	208	..	..	..	..	..
GRAND TOTAL	59,917	113,711	106,514	118,870	243,312	194,134	990	1,630	179	10,641	17,291	8,822	4,729	4,723	2,953	1,675	878	706	5,406	5,900	3,767	369	385	208	1,549	1,857	2,054	204,146	389,688	319,337	..	..	..	..	..

TABLE No. 29.

SUMMARY OF IMPORTS OF COTTON PIECEGOODS INTO BOMBAY.

(In thousands of yards.)

	United Kingdom.			Japan.			China (including Hongkong).			U.S. of America.			Italy.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933
Grey Plain	11,148	13,582	13,984	44,956	67,815	50,102	835	1,598	148	265	407	261	..	..	..	..	..	..	..	..	..	..	..	38	16	9	..	57,220	83,411	64,534
Grey Bordered ..	121	2,154	3,637	242	100	475	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	363	2,254	4,113
White Bleached ..	20,869	30,820	28,517	9,631	32,579	30,484	1	..	10	155	79	4	643	537	148	1,654	836	704	2,207	3,328	1,075	108	64	31	435	679	371	35,702	68,951	61,345
Printed	10,256	29,822	24,167	13,880	53,860	49,807	..	..	9	192	58	4	92	13	..	1	5	..	9	27	10	2	26	11	32	28	9	24,465	83,839	74,017
Dyed	12,318	25,635	24,437	3,710	6,685	3,824	1	1	4	1,238	403	37	1,128	1,429	415	6	4	1	749	2,002	1,084	52	35	9	132	414	460	19,334	36,607	30,273
Woven Coloured ..	792	2,059	3,061	2,807	7,930	2,949	..	..	..	..	13	..	97	241	34	5	2	..	13	39	6	111	165	30	187	88	115	4,012	10,536	6,197
Fents of all descriptions	3,749	7,767	7,045	89	124	6,270	..	2	2	8,790	16,321	8,514	73	9	2	..	..	..	42	182	65	6	5	5	79	141	82	12,828	24,551	21,985
Towels in the piece ..	1	4	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4	9
Piecegoods of Cotton and Artificial Silk ..	598	1,760	1,506	43,461	74,092	50,171	152	30	5	..	10	..	2,674	2,423	2,354	3	1	..	2,387	323	1,526	60	82	79	667	498	1,015	50,003	79,219	56,656
Canvas	65	109	151	95	127	52	..	..	..	..	..	..	22	72	..	6	..	..	..	..	..	30	8	5	..	..	..	218	317	203
TOTAL ..	59,917	113,711	106,515	118,870	243,312	194,134	990	1,630	179	10,641	17,291	8,822	4,729	4,723	2,953	1,675	878	706	5,406	5,900	3,767	369	385	208	1,549	1,857	2,054	204,148	389,688	319,337

TABLE No. 30.

EXPORTS OF COTTON PIECEGOODS OF INDIAN MANUFACTURE FROM BRITISH INDIA.

(In thousands of yards.)

Description.	European Countries.			China.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			Total.		
	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
GREY (UNBLEACHED):—																																
Chadars and Dhutis ..	2	1	..	..	..	..	..	..	..	121	129	101	1,676	1,844	1,537	..	..	..	106	43	12	38	25	43	11	4	6	..	..	..	1,953	2,046	1,700
Drills and Jeans ..	..	..	..	..	..	..	..	..	..	25	11	1	4	98	264	..	..	..	15	44	62	83	..	39	..	..	..	..	5	..	128	158	366
T-cloths and Domestics .	..	122	..	..	..	..	..	..	..	763	251	359	25	2	..	..	..	..	..	21	19	2	..	1	..	..	..	..	..	..	790	396	379
Shirtings	..	..	3	..	..	..	..	..	..	413	316	161	3,866	1,312	317	..	..	..	40	137	27	175	245	237	12	120	5	..	..	1	4,506	2,130	752
Other Sorts	43	13	9	1	3	..	453	122	..	397	156	96	314	211	537	..	..	..	128	256	180	110	28	46	44	39	33	31	69	50	1,521	898	1,003
TOTAL GREY ..	44	137	12	1	3	..	453	122	..	1,718	862	718	5,886	3,467	2,705	..	..	..	290	502	300	409	298	366	67	163	45	31	74	52	8,898	5,628	4,199
WHITE (BLEACHED):—																																
Chadars and Dhutis ..	..	4	..	..	..	..	..	..	..	4	5	..	..	1	..	..	..	..	25	26	15	..	..	..	..	..	..	..	..	..	28	36	15
Drills and Jeans ..	..	3	1	..	..	..	..	..	..	..	..	..	2	1	8	..	..	..	5	2	..	19	12	30	2	..	..	1	..	..	28	19	39
T-cloths and Domestics.	..	..	..	..	..	..	..	..	..	..	..	25	..	..	..	..	..	..	9	4	19	..	..	2	..	..	..	..	..	..	10	4	46
Shirtings	..	..	3	..	..	..	..	..	..	4	21	23	4	41	57	..	..	..	3	13	4	..	3	39	..	..	..	..	..	..	11	79	127
Other Sorts	1	..	1	..	..	..	..	..	..	4	65	18	15	29	39	..	..	..	86	133	31	6	28	9	..	..	..	..	..	..	112	254	97
TOTAL WHITE ..	1	7	5	..	..	..	..	..	..	12	91	66	21	72	103	..	..	..	127	177	69	25	43	80	2	..	..	1	..	..	189	392	324
COLOURED, PRINTED OR DYED:—																																
Lungis and Saries ..	..	27	..	..	2	..	..	..	..	1,192	1,536	1,909	44	63	231	..	..	..	14,402	15,319	7,133	40	56	4	113	119	79	..	31	..	15,790	17,153	9,356
Drills and Jeans ..	..	..	..	32	20	16	..	..	..	4	3	4	249	233	193	..	..	..	90	38	22	711	515	349	15	..	..	3	..	2	1,104	809	585
Other Sorts	22	46	27	22	100	100	7	10	4	1,444	1,998	2,082	21,043	13,473	6,650	3	..	6	15,699	12,116	13,421	33,721	29,391	21,688	764	513	634	231	72	53	72,956	57,720	44,663
TOTAL COLOURED, PRINTED OR DYED ..	22	73	27	53	122	116	7	10	4	2,640	3,538	3,995	21,336	13,769	7,074	3	..	6	30,192	27,473	20,576	34,471	29,962	22,040	892	632	712	234	103	55	89,851	75,682	54,605

See foot-note to Table 24

TABLE No. 31.

EXPORTS OF COTTON PIECEGOODS OF INDIAN MANUFACTURE FROM BOMBAY.

(In thousands of yards.)

	European Countries.			China.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			TOTAL.		
	1931.	1932.	1933.	1931	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
GREY (Unbleached):—																																	
Chadars and Dhutis	2	1	..	..	..	..	..	..	..	121	129	101	1,676	1,844	1,537	..	..	..	45	6	6	38	25	38	9	4	6	..	..	..	1,990	2,008	1,689
Drills and Jeans	..	..	..	..	..	..	..	..	..	25	11	1	4	98	264	..	..	..	2	11	6	83	..	39	..	..	..	..	5	..	115	125	310
T-Cloths and Domestics .. .	..	122	..	..	..	..	..	.	..	763	251	359	25	2	..	..	..	..	..	21	..	2	..	1	..	..	..	..	..	..	790	396	359
Shirtings	..	..	..	..	..	..	..	..	..	413	316	161	3,866	1,312	317	..	..	..	20	134	24	175	245	257	12	120	5	..	..	1	4,486	2,127	747
Other Shorts	40	10	9	1	1	..	453	90	..	397	156	96	314	211	587	..	..	..	28	95	123	110	22	46	44	35	33	31	69	50	1,417	688	945
TOTAL GREY ..	41	134	9	1	1	..	453	90	..	1,718	862	718	5,886	3,466	2,705	..	..	..	95	267	159	409	292	362	65	159	45	31	74	51	8,699	5,344	4,049
WHITE (Bleached):—																																	
Chadars and Dhutis	..	..	..	..	..	..	..	..	..	4	5	..	..	1	..	..	..	..	2	..	7	..	..	..	..	..	..	..	..	..	5	6	7
Drills and Jeans	..	3	1	..	..	..	..	..	..	..	..	..	..	..	8	..	..	..	..	..	..	19	12	30	..	..	..	..	..	..	19	15	38
T-Cloths and Domestics	..	..	..	..	..	..	..	..	..	..	..	25	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	27
Shirtings	..	..	3	..	..	..	..	..	..	4	21	23	4	41	57	..	..	..	2	2	4	..	3	39	..	..	..	..	..	..	9	68	127
Other Sorts	..	..	1	..	..	..	..	..	..	4	64	18	15	29	39	..	..	..	49	54	25	6	28	6	..	..	..	..	..	..	74	175	88
TOTAL WHITE ..	..	4	5	..	..	..	..	..	..	11	90	66	19	71	103	..	..	..	52	56	37	25	43	77	..	..	..	..	..	..	107	264	288
COLOURED, PRINTED OR DYED:—																																	
Lungis and Saris	..	..	..	..	..	..	..	..	..	1,061	1,252	1,802	44	63	106	..	..	..	16	20	35	39	56	4	21	24	30	..	..	..	1,181	1,414	1,976
Drills and Jeans	..	..	..	..	..	..	..	..	..	1	2	..	247	221	193	..	..	..	3	..	2	711	515	337	..	..	..	..	..	..	962	737	533
Other Sorts	7	3	23	2	1	..	7	9	4	1,354	1,752	1,757	21,027	13,407	6,639	3	..	1	1,332	907	1,276	33,008	28,864	21,131	584	365	518	58	8	11	57,383	45,317	31,360
TOTAL COLOURED, PRINTED OR DYED	7	3	24	2	1	..	7	9	4	2,416	3,005	3,558	21,318	13,691	6,938	3	..	1	1,351	927	1,313	33,758	29,434	21,472	604	389	549	58	8	11	59,525	47,468	33,869

See foot-note to Table 24.

TABLE No. 32.

RE-EXPORTS OF FOREIGN MANUFACTURED PIECEGOODS AND YARN FROM BRITISH INDIA.

—	YARN (In thousand pounds).												PIECEGOODS (In thousand yards).														
	Twist & Yarn.			Rope.			Sewing Thread.			Total.			Grey.			White.			Coloured, etc.			Fents.			Total.		
	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
European Countries ..	2	38	1	..	3	..	2	1	..	4	42	1	9	..	..	22	3	9	20	32	101	3	..	3	54	35	112
China & Hongkong ..	..	..	..	..	..	..	..	1	..	..	1	..	5	2	..	14	8	7	29	34	42	..	..	..	49	44	48
Egypt & North Africa ..	1	4	38	..	..	..	..	..	..	1	4	38	..	59	..	..	30	..	..	..	..	..	..	..	..	89	..
Red Sea Ports	5	51	28	..	..	..	..	..	..	6	52	29	219	508	751	48	74	169	48	559	768	..	9	15	316	1,150	1,704
East Africa	1	..	1	..	..	..	17	29	11	18	29	12	788	383	427	212	118	97	619	428	586	..	3	..	1,619	932	1,110
Levant & Black Sea Ports..	1	14	95	..	..	..	..	..	..	1	14	95	..	..	..	..	..	..	..	1	..	..	..	6	..	1	6
Ceylon & Straits	9	7	6	..	..	..	5	5	3	13	12	9	113	162	707	199	116	897	400	709	767	..	..	..	713	987	2,371
Persian Gulf	380	1,237	627	..	..	..	5	7	4	385	1,245	631	4,409	3,428	3,560	1,967	3,006	4,493	5,708	9,955	11,076	..	1	..	12,084	16,391	19,129
South Africa	..	..	..	..	..	..	14	18	18	14	18	18	2	..	..	1	12	..	119	146	60	..	..	..	121	157	60
Other Countries	..	2	3	..	..	..	..	..	..	..	2	3	..	..	19	24	85	8	17	62	26	5	1	29	46	147	82
TOTAL ..	399	1,354	800	..	3	..	42	61	37	441	1,418	836	5,545	4,543	5,464	2,488	3,451	5,680	6,960	11,926	13,425	8	14	53	15,001	19,935	24,623

TABLE No. 33.

RE-EXPORTS OF FOREIGN MANUFACTURED PIECEGOODS AND YARN FROM BOMBAY.

Countries	YARN (In thousand pounds).												PIECEGOODS (In thousand yards).														
	Twist & Yarn.			Rope.			Sewing Thread.			TOTAL.			Grey.			White.			Coloured.			Fents.			TOTAL.		
	1931.	1932	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.	1931.	1932.	1933.
European Countries	2	..	1	..	3	..	..	..	..	2	3	1	1	..	..	..	..	9	4	31	59	3	..	3	8	31	70
China and Hongkong ..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	..	14	8	7	28	34	42	..	..	..	47	42	48
Egypt and North Africa ..	1	4	38	..	..	..	..	..	..	1	4	38	..	59	..	..	30	..	..	..	..	..	..	..	..	89	..
Red Sea Ports	5	51	28	..	..	..	..	..	..	6	52	29	219	508	751	48	73	165	48	557	760	..	9	15	316	1,146	1,692
East Africa	1	..	1	..	..	..	17	29	11	18	29	12	784	383	427	142	106	84	619	426	586	..	..	..	1,545	915	1,097
Levant and Black Sea Ports	1	14	95	..	..	..	..	..	..	1	14	95	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..
Ceylon and Straits	8	7	6	..	..	..	3	4	3	11	10	9	44	138	670	100	69	848	227	613	657	..	..	..	370	820	2,175
Persian Gulf	380	1,237	627	..	..	..	5	7	4	385	1,244	631	4,403	3,426	3,531	1,774	2,918	4,442	5,539	9,745	10,851	..	1	..	11,715	16,089	18,824
South Africa	..	..	..	..	..	..	14	18	18	14	18	18	2	..	..	1	12	..	119	146	60	..	..	..	121	157	60
Other Countries	..	2	..	..	..	..	..	..	..	..	2	..	..	..	..	24	85	4	17	49	1	..	..	28	41	135	34
TOTAL ..	398	1,316	797	..	3	..	40	59	37	438	1,378	833	5,457	4,514	5,379	2,103	3,301	5,559	6,600	11,602	13,016	3	10	46	14,163	19,427	24,000

TABLE No. 34.

TABLE SHOWING THE APPROXIMATE YARDAGE OF PIECEGOODS AVAILABLE FOR CONSUMPTION IN INDIA.

(In millions of Yards.)

	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	'26-27.	'27-28.	'28-29.	29-30.	'30-31.	'31-32.	'32-33
Total Indian Mill Production	1,136	1,441	1,578	1,614	1,451	1,640	1,581	1,732	1,725	1,792	1,970	1,954	2,259	2,357	1,893	2,419	2,561	2,990	3,170
Less—Exports by Sea	67	113	264	189	149	197	146	161	157	165	181	165	197	169	149	133	98	105	66
Exports by Land	43	48	45	45	38	42	24	26	29	36	49	68*	83*†	88*†	95 *†	80*†	90	103	103
Balance	1,026	1,280	1,269	1,380	1,264	1,401	1,411	1,545	1,539	1,591	1,740	1,721	1,979	2,100	1,649	2,200	2,373	2,782	3,001
Imports	2,446	2,148	1,934	1,556	1,212	1,081	1,510	1,090	1,593	1,486	1,823	1,564	1,788	1,973	1,937	1,919	890	776	1,225
Total	3,472	3,428	2,203	2,936	2,476	2,482	2,921	2,635	3,132	3,077	3,563	3,285	3,767	4,073	3,586	4,119	3,263	3,558	4,226
Less—Exports by Sea	35	41	97	85	114	89	61	74	75	61	54	35	29	34	24	22	17	16	22
Exports by Land	83	88	65	65	53	56	44	36	51	51	59	116*	131*†	118*†	121	89	64	75	70
Total quantity of Piecegoods available for consumption in India	3,354	3,299	2,041	2,786	2,309	2,337	2,816	2,525	3,006	2,965	3,450	3,134	3,607	3,921	3,441	4,008	3,182	3,467	4,134

From 1912-13 to 1924-25 the figures in both the tables are taken *en bloc* from the " Notes on Hand Loom Weaving " by Mr. R. D. Bell.

NOTE :—With effect from 1st April 1925, the Government of India discontinued the publication of "Accounts relating to the trade by land of British India with other countries." Since then, the statistics in question are published in Special Supplements to the *Indian Trade Journal* in an abbreviated form. The revised form does not affect the above table materially but in Table 35 it has not been possible to separate the land export figures for Indian and foreign yarn. This, however, does not affect the approximate accuracy of the figure showing the balance of yarn available for consumption in India.

† Maunds converted into lbs. and lbs. converted into yds: 1 Maund=82⅔ lbs ; 1 lb.=4·27 yds.

TABLE No. 35.

TABLE SHOWING THE APPROXIMATE POUNDAGE OF YARN AVAILABLE FOR CONSUMPTION IN INDIA.

(In millions of Lbs.)

	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26	'26-27.	'27-28.	'28-29.	'29-30.	'30-31.	'31-32.	'32-33.
Total Indian Mill Production	652	722	681	660	615	636	660	693	706	617	719	686	807	809	648	833	867	9 6	1,016
Less—Exports by Sea	134	160	169	122	64	152	83	81	57	39	37	32	42	25	24	25	23	22	15
Exports by Land	9	8	9	8	8	9	6	7	7	7	9	7*	8*†	5*†	5 *†	6*†	7*†	6*†	6
Balance	509	554	503	530	543	475	571	605	642	571	673	647	757	779	619	802	837	938	995
Imports	43	40	30	19	38	15	47	57	59	45	56	52	49	52	44	44	29	32	45
Total	552	594	533	549	581	490	618	662	701	616	729	699	806	831	663	846	866	970	1,040
Less—Export by Sea	1	1	2	1	1	3	..	1	2	2	1	1	1	1	..	..	..	..	..
Exports by Land	8	8	5	6	5	4	3	3	5	4	4	..	..	..	..	..	..	..	..
Quantity of Yarn available for consumption in India	543	586	526	543	574	483	615	658	692	610	724	698	805	830	663	846	866	970	1,040
Cloth produced in India in millions of pounds.	277	352	377	381	350	384	367	403	405	402	459	465	539	568	446	562	590	672	695
Approximate equivalent in Yarn (taking 100 lbs. of yarn=112 lbs. of piecegoods.) ..	247	314	337	340	312	342	328	360	362	359	410	415	481	507	384	502	527	600	621
Real balance of Yarn available for sale in India.	296	272	189	203	262	141	287	298	335	251	314	283	324	323	279	344	339	370	419

*Includes re-exports also. † Maunds converted into lbs. at the rate of 82⅔ lbs.=1 Maund.

See foot-note to Table 12 regarding strikes in Bombay mills.

TABLE No. 36.

PROGRESS OF JAPAN COTTON MILLS DURING THE LAST 16 YEARS.

(The information is extracted from the half-yearly statistics published by the Japan Cotton Spinners' Association.)

Term.	No. of Companies.	Capital.		Reserve Funds.	No. of Mills.	Spindles		Doubling Spindles.	Looms.
		Authorised.	Paid up.			Ring.	Mule.		
Half-year ending		Yen.	Yen.	Yen.					
June, 1917	39	152,730,150	108,186,750	56,847,311	163	2,890,760	51,170	375,306	33,040
December, 1917	43	162,830,150	115,623,020	70,037,275	170	3,008,568	51,910	383,458	36,181
June, 1918	41	176,202,650	127,055,220	71,457,603	170	3,064,922	51,910	583,074	37,607
December, 1918	43	192,877,650	138,494,595	92,426,047	177	3,175,768	51,910	384,872	40,391
June, 1919	48	202,177,650	147,157,670	110,447,795	184	3,282,754	52,330	400,307	42,400
December, 1919	54	221,927,650	165,758,695	139,073,867	190	3,435,932	52,330	410,690	44,401
June, 1920	56	315,427,650	248,180,429	153,923,042	198	3,637,310	52,330	434,736	49,826
December, 1920	56	394,327,650	276,535,896	165,697,053	198	3,761,250	52,330	466,460	50,583
June, 1921	58	410,017,650	286,789,308	172,110,853	201	3,939,534	49,370	492,204	51,761
December, 1921	61	429,577,650	295,648,358	182,040,774	217	4,116,616	44,510	533,384	54,994
June, 1922	67	472,807,650	319,612,328	194,010,558	232	4,338,759	44,510	573,486	59,693
December, 1922	64	462,107,650	317,148,075	202,774,376	235	4,472,112	45,500	602,032	60,765
June, 1923	62	468,427,650	321,654,393	209,984,818	235	4,618,946	48,470	635,212	62,205
December, 1923	70*	530,277,650	376,272,935	217,407,870	241	4,422,428	14,370	510,031	64,460
June, 1924	69*	559,750,000	396,081,600	213,411,662	245	4,832,552	17,340	581,583	66,283
December, 1924	69*	575,302,500	398,163,443	219,043,315	247	5,100,546	25,150	685,995	68,579
June, 1925	64*	570,612,500	394,567,318	223,098,069	242	5,266,000	26,040	723,824	71,702
December, 1925	64*	551,362,500	382,714,817	223,531,448	243	5,413,094	34,090	759,632	73,381
June, 1926	65*	558,416,650	394,488,167	228,827,952	247	5,551,607	34,420	780,404	74,193
December, 1926	64*	539,237,500	391,305,247	231,149,181	247	5,644,772	35,080	789,688	77,043
June, 1927	64*	539,527,500	390,703,307	233,953,175	247	5,892,620	36,994	788,916	76,163
December 1927	64*	535,077,500	391,550,767	238,367,331	257	6,079,272	36,994	787,490	78,352
June 1928	68*	562,902,500	426,376,017	243,987,627	258	6,230,512	41,674	792,138	79,777
December 1928	72*	552,196,250	419,792,127	249,978,831	259	6,425,500	41,674	809,452	81,209
June, 1929	72*	558,696,250	428,098,852	257,406,526	259	6,487,720	41,674	807,100	78,870
December, 1929	70*	560,846,250	429,415,222	259,756,504	258	6,795,502	41,014	808,324	77,898
June, 1930	73*	567,596,250	433,048,087	258,259,496	262	7,047,832	41,464	801,184	77,850
December, 1930	74*	561,989,750	425,346,487	252,094,974	263	7,171,527	42,474	803,094	79,466
June, 1931	74*	560,664,750	421,327,167	243,866,512	262	7,269,120	42,474	810,294	79,173
December, 1931	72	537,964,750	398,855,292	240,828,488	263	7,498,152	36,994	801,594	77,782
June, 1932	71	545,114,750	397,903,277	242,704,877	265	7,762,448	35,320	798,420	77,528
December, 1932	71	540,561,100	397,674,627	245,939,643	265	7,929,530	35,320	810,492	79,277
June, 1933	71	540,261,100	397,974,777	249,828,487	267	8,173,994	35,320	833,016	81,552
December, 1933	69	543,761,100	403,898,752	255,398,338	268	8,608,608	35,320	842,808	86,343

* Including non-members of the Japan Cotton Spinners' Association.

TABLE No. 37.

JAPAN'S COTTON CONSUMPTION.

(Figures extracted from the half-yearly publication of the Japan Cotton Spinners' Association.)

Years.	Indian.	American.	Chinese.	Egyptian and African.	Annam and Saigon.	Korean	Sundries.	Total.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
1907	265,737,875	111,216,408	67,479,692	7,008,467	5,027,208	..	3,645,008	460,114,658
1908	230,701,058	95,674,700	76,140,575	9,406,175	7,154,158	..	4,166,275	423,242,941
1909	306,535,475	105,293,050	53,332,225	13,087,891	6,366,292	..	4,787,692	489,402,625
1910	372,808,800	69,456,508	79,219,308	11,374,717	4,823,683	..	5,909,009	543,592,025
1911	297,798,250	111,540,908	110,200,125	13,506,525	1,837,833	..	4,321,184	539,204,825
1912	368,062,933	214,251,250	31,654,633	15,086,558	3,735,384	..	3,441,058	636,231,816
1913	434,685,666	202,441,016	46,621,309	16,699,942	7,547,250	..	4,143,508	712,138,691
1914	549,868,658	170,397,933	36,528,292	15,161,483	4,742,225	..	7,158,842	783,857,433
1915	559,320,525	209,035,492	18,389,108	13,436,266	2,641,083	..	4,998,742	807,821,216
1916	593,978,108	235,615,875	29,506,075	16,421,546	9,069,166	6,744,540	4,251,590	895,586,900
1917	590,521,080	242,144,925	42,305,808	14,717,091	3,715,905	8,194,558	4,344,308	905,943,675
1918	453,072,641	280,374,975	83,091,375	14,769,342	3,187,334	11,790,775	6,941,733	853,228,175
1919	376,648,588	355,589,221	130,970,193	15,588,908	2,265,292	11,454,470	5,037,182	897,553,824
1920	482,881,416	310,370,393	30,684,616	11,558,208	2,041,258	9,412,820	5,367,604	852,316,315
1921	521,998,441	304,763,617	3,037,340	14,600,500	3,923,158	8,744,408	3,479,358	860,546,824
1922	615,242,183	389,759,225	3,626,017	19,652,842	5,563,967	8,354,600	5,680,941	1,047,879,775
1923	652,798,508	296,423,592	25,836,858	22,140,542	2,519,492	12,054,233	7,929,408	1,019,702,633
1924	563,969,233	282,197,025	58,888,450	36,176,192	1,461,775	20,443,692	5,877,333	969,013,700
1925	637,749,440	378,526,322	47,050,425	34,567,864	2,712,025	18,994,691	9,742,440	1,129,343,210
1926	664,655,716	486,464,350	19,956,425	43,557,383	1,011,383	12,512,942	8,763,400	1,236,921,599
1927	551,571,275	562,091,700	15,841,558	39,414,575	2,958,633	9,768,591	7,474,050	1,189,120,382
1928	510,871,795	511,694,394	60,928,568	36,900,193	1,663,337	11,052,982	7,069,534	1,140,180,803
1929	643,388,869	565,561,191	29,004,654	42,942,636	572,363	14,876,498	7,260,005	1,303,606,216
1930	627,594,598	468,778,032	11,443,473	34,718,189	1,931,984	20,269,592	6,330,650	1,171,067,418
1931	580,912,185	562,947,021	2,600,976	34,950,377	1,218,158	14,086,629	4,837,025	1,201,552,371
1932	331,599,316	908,859,160	2,029,745	37,576,519	482,167	5,051,240	7,185,856	1,292,787,003
1933	461,207,207	870,256,491	7,857,146	51,725,839	575,257	16,659,397	10,823,516	1,419,104,853

NOTE.—Korean cotton before 1916 is totalled under "Sundries."

TABLE No. 38.

JAPAN'S COTTON YARN PRODUCTION AND EXPORTS.

YEAR.	Average Working Spindles.	Production. (Bales of 400 lbs.)				Exports. (Bales of 400 lbs.)						
		16s. warp.	20s. weft	Others.	Total.	China.	Hongkong.	British India.	Philippine Islands.	Korea.	Other countries.	Total.
1906	1,404,714	323,664	227,628	393,873	945,165	243,219	6,253	15	2,277	15,462	121	267,348
1907	1,458,020	341,433	218,665	423,384	983,482	190,868	7,829	396	2,215	25,073	93	226,475
1908	1,367,631	224,897	209,475	444,198	878,570	134,267	6,511	41	2,645	21,807	2,573	167,843
1909	1,569,080	295,802	229,763	499,679	1,025,244	236,102	3,389	15	1,524	14,725	3,123	258,878
1910	1,741,168	338,175	258,412	538,193	1,134,780	301,535	17,953	701	3,503	19,825	4,118	347,635
1911	1,784,064	295,065	262,298	571,904	1,129,267	234,324	12,918	1,809	3,076	22,828	10,054	285,009
1912	1,984,191	346,844	335,821	669,544	1,352,209	304,199	29,091	989	3,625	21,034	15,994	374,933
1913	2,167,926	396,645	371,522	749,815	1,517,982	389,297	34,031	3,258	3,296	15,237	23,620	468,739
1914	2,369,801	388,992	439,672	837,517	1,666,181	455,124	66,124	3,144	4,791	19,020	21,787	569,990
1915	2,463,376	393,027	443,040	884,197	1,720,264	463,921	65,241	1,565	3,629	26,688	14,848	575,892
1916	2,757,299	409,053	497,291	1,019,235	1,925,579	440,158	50,381	11,744	1,889	26,137	16,839	547,148
1917	2,850,637	359,623	528,603	1,035,615	1,923,841	356,576	58,405	9,313	3,260	27,597	15,702	470,853
1918	2,936,495	228,818	511,539	1,063,509	1,803,866	231,689	62,598	79,426	5,685	13,053	29,062	421,513
1919	3,179,568	204,486	539,748	1,176,548	1,920,782	156,261	35,638	4,753	693	16,047	16,945	230,337
1920	3,191,753	196,928	191,141	1,128,907	1,816,976	166,711	58,349	47,615	2,548	5,535	24,167	304,925
1921	3,162,353	215,682	436,629	1,159,039	1,811,350	174,584	56,211	37,164	1,418	..	22,884	292,261
1922	3,967,265	205,489	746,731	1,276,026	2,228,246	212,862	83,394	68,319	2,896	..	26,591	394,062
1923	4,079,855	170,357	680,708	1,320,088	2,171,153	121,568	40,108	58,937	2,267	..	28,778	248,325
1924	4,115,692	135,844	631,476	1,305,497	2,072,817	96,536	61,493	80,840	1,799	..	29,692	270,361
1925	4,669,753	142,796	779,203	1,514,784	2,436,783	132,778	58,788	87,172	3,176	..	28,888	310,801
1926	5,002,932	146,983	795,170	1,665,593	2,607,746	72,640	29,286	72,283	3,201	..	28,140	205,550
1927	4,831,429	140,924	784,673	1,605,095	2,530 692	28,762	12,887	54,508	1,921	..	19.577	117,654
		Under 20.	20s.	Medium Counts.	Fine Counts.	Total.						
1928	4,983,089	721,557	736,767	906,924	86,614	2,451,862	22,626	15,921	17,260	1,217	..	14,632	71,656
1929	6,149,365	827,363	878,405	984,992	101,826	2,792,586	17,637	6,988	27,514	1,826	..	13,436	67,401
1930	5,698,030	780,498	808,560	834,426	101,215	2,524,699	13,493	13,272	20,390	1,255	..	10,976	59,386
1931	5,904,342	809,822	803,442	814,308	139 471	2,567,133	3,839	2,349	16,094	1,367	..	7,793	31,442
1932	6,307,884	797,180	896,921	957,915	158,421	2,810,437	9,100	8,103	50,591	962	..	20,049	88,895
1933	6,771,692	877,043	941,139	1,145,009	136,665	3,099,856	428	1,133	18,286	638	(a) 13,260	14,178	47,923

(a) Manchuria.

TABLE NO. 39.

JAPAN'S CLOTH PRODUCTION.

Year.	Average Working looms.*	Production of cotton piece-goods.*	Yarn consumed.*
		Yards.	lbs.
1906	8,491	137,773,415 Doz. 32,784	40,702,848
1907	9,245	135,253,029 Doz. 02,533	44,262,958
1908	9,496	147,443,838	47,676,427
1909	11,585	181,976,972	57,388,586
1910	14,911	226,313,958	71,197,654
1911	17,884	289,039,671	82,498,136
1912	20,208	342,584,684	93,562,721
1913	23,299	416,725,357	11,159,616
1914	24,911	454,901,674	126,863,966
1915	27,687	502,076,621	124,632,631
1916	30,110	560,181,108	136,413,408
1917	31,920	594,649,419	142,770,758
1918	36,365	656,935,420	160,301,569
1919	40,969	739,390,012	179,788,560
1920	44,635	762,037,360	189,651,320
1921	44,109	700,697,985	179,427,501
1922	51,033	869,327,652	214,327,505
1923	52,972	1,000,708,890	240,979,975
1924	56,351	1,030,905,658	241,319,095
1925	62,976	1,179,524,733	274,472,668
1926	65,699	1,277,726,954	294,334,545
1927	66,733	1,294,668,822	293,166,913
1928	70,606	1,382,034,413	303,008,225
1929	67,070	1,538,249,015	336,276,152
1930	62,767	1,388,423,325	296,592,495
1931	64,392	1,404,668,382	301,231,848
1932	68,028	1,532,850,514	325,907,959
1933	73,966	1,673,880,702	362,300,980

*Sub-work by spinners' only.

Sub-work by spinners means that the table in question was prepared from the reports of the weaving companies which are affiliated to the Japan Cotton Spinners' Association.

TABLE No. 40.

STATISTICS.

STATEMENT of Imports of Piecegoods of British Manufacture (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the years 1863 to 1933, both inclusive.

YEAR.	PIECEGOODS.			YARNS.		
	Bombay.	Calcutta.	Madras.	Bombay	Calcutta.	Madras.
	Sq. Yards.	Sq. Yards.	Sq. Yards.	Lbs.	Lbs.	Lbs.
1863	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,203	4,073,811	6,981,809	2,232,948
1866	243,476,368	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,033	13,236,453	6,873,398
1869	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,636
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	6,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	8,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	99,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,734	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896	574,410,316	1,163,967,702	86,265,292	11,649,977	13,403,663	15,402,931
1897	472,597,133	932,328,974	121,396,515	11,788,246	13,299,211	13,650,022
1898	557,597,951	1,202,254,978	91,950,978	10,238,969	11,412,068	11,673,878
1899	611,556,220	1,266,926,546	93,492,746	10,441,484	10,729,842	11,532,812
1900	461,938,302	1,086,463,274	120,383,837	5,892,081	9,435,371	9,496,085
1901	629,976,200	1,127,753,500	129,392,500	7,911,750	11,050,890	9,564,200
1902	475,541,800	1,176,051,500	119,878,000	6,299,820	7,411,640	9,438,560
1903	520,373,400	1,119,542,300	129,898,800	5,300,460	6,442,050	6,699,580
1904	593,591,100	1,193,265,900	145,618,800	6,221,400	6,613,460	8,056,710
1905	637,039,600	1,292,516,900	119,829,700	11,368,420	11,443,550	10,175,810
1906	611,705,100	1,189,552,900	142,636,200	10,548,720	10,300,210	10,260,270
1907	646,598,400	1,298,662,500	131,107,800	10,419,750	9,921,670	7,601,280
1908	470,956,400	1,005,027,600	200,636,400	10,894,540	9,019,320	10,432,380
1909	481,389,100	1,180,586,000	108,497,400	16,251,580	8,448,010	6,169,190
1910	624,859,600	1,129,898,600	109,976,800	8,410,140	6,384,450	6,891,410
1911	622,516,400	1,226,065,400	138,414,300	12,842,440	9,179,460	8,364,340
1912	658,026,700	1,451,819,200	173,698,700	13,298,110	11,913,170	10,745,130
1913	804,333,100	1,547,872,400	210,797,700	13,628,700	7,519,860	9,497,740
1914	617,498,700	1,378,930,300	160,552,000	13,538,110	9,985,330	8,280,700
1915	354,966,900	1,052,246,400	106,332,200	15,423,650	8,974,950	10,801,200
1916	481,857,500	1,035,437,900	88,153,700	8,931,510	5,922,490	7,583,020
1917	851,853,300	898,872,200	78,886,500	5,185,900	5,646,600	6,295,900
1918	429,754,300	449,044,800	33,046,000	2,054,500	2,211,400	3,490,800
1919	275,575,100	423,299,200	37,684,300	3,217,300	2,401,100	3,201,100
1920	569,054,700	656,277,100	69,872,000	10,850,000	5,096,900	6,011,600
1921	265,737,000	744,049,100	50,486,100	18,383,900	7,573,200	7,257,800
1922	410,565,000	854,974,300	77,837,700	21,204,800	7,284,200	7,471,600
1923	476,873,200	797,622,700	89,096,800	9,024,500	5,154,800	5,978,300
1924	553,405,800	938,652,800	91,324,300	9,281,600	4,280,600	5,613,800
1925	524,457,900	767,338,700	72,441,200	6,244,300	4,184,500	4,465,500
1926	504,044,100	902,411,700	93,138,100	8,809,600	4,286,100	6,244,000
1927	576,045,900	924,941,700	84,499,100	8,681,600	5,262,900	6,660,400
1928	687,653,200	710,112,300	92,249,700	9,089,800	4,960,500	6,791,500
1929	511,977,900	687,826,200	108,049,200	8,318,800	4,031,000	8,447,700
1930	317,988,200	345,331,500	75,803,600	4,734,900	1,959,400	4,620,200
1931	231,407,000	77,021,300	59,272,200	3,407,400	2,608,000	4,785,400
1932	339,930,400	129,501,100	78,127,300	3,792,200	2,964,900	7,036,100
1933	258,655,100	131,375,900	66,094,000	2,416,400	3,088,300	4,741,000

Figures from "Accounts relating to Trade and Navigation of the United Kingdom."

Report for the year 1933.

Section VI.

RULES AND REGULATIONS.

Rules for the Registration of Trade Marks, Trade Numbers, Rules for Arbitration on Piecegoods, Standard Contract Form, Etc., Etc.

RULES AND REGULATIONS.

Revised and adopted down to the Special General Meeting held on 13th February 1930.

1. The Association shall be called the Bombay Millowners' Association. Name.

2. The Office of the Association will be situate in Bombay.

3. The objects of the Association are :— Objects of the Association.

(*a*) To encourage friendly feeling and unanimity amongst Millowners and users of steam, water and/or electric power on all subjects connected with their common good.

(*b*) To secure good relations between members of the Association.

(*c*) To promote and protect the trade, commerce and manufactures of India in general and of the cotton trade in particular.

(*d*) To consider questions connected with the trade, commerce and manufactures of its members.

(*e*) To collect and circulate statistics and to collect, classify and circulate information relating to the trade, commerce and manufactures of its members.

(*f*) To take all steps which may be necessary for promoting, supporting or opposing legislative and other measures affecting the trade, commerce or manufactures of its members.

(*g*) To make representations to Local, Central and Imperial authorities on any matter connected with the trade, commerce and manufactures of its members.

(*h*) To arbitrate in the settlement of disputes arising out of transactions in piece-goods and yarn between parties willing or agreeing to submit to arbitration in accordance with the arbitration rules of the Association.

(*i*) To advance and promote commercial and technical education connected with the trade and commerce of its members.

(*j*) To undertake special inquiries and initiate or support any action for securing the redress of legitimate grievances connected with the trade or commerce of its members.

(*k*) To take any action which may be conducive to the extension of the trade and commerce of its members or incidental to the attainment of this object.

(*l*) To subscribe, to become a member of and co-operate with any other Association whether incorporated or not whose objects are altogether or in part similar to those of this Association and to procure from or communicate to any such Association such information as may be likely to forward the objects of this Association.

(*m*) To establish or aid in the establishment of funds to benefit employees of the Association or the dependents of such persons and to subscribe, donate or guarantee money for charitable or benevolent purposes at the discretion of the Association.

(*n*) And generally to do all that may be necessary in the interests of the realisation of the above objects of the Association directly or indirectly.

Persons eligible for membership.

4. Any individual, firm or Company owning one or more mill or mills or one or more press or presses or one or more ginning or other factory or factories actuated by steam, water, electric and/or other power shall be eligible for membership of the Association.

Definition of the term "member."

5. The expression "Member" in these rules shall ordinarily mean the person, firm or Company, as the case may be, by whom or by which any such mill or mills, press or presses, or factory or factories as last aforesaid is or are actually owned, but shall where the context so requires or permits also mean and include the person or persons for the time being entitled or empowered in accordance with these rules to act and vote on behalf of any member of the Association.

Voting power of members.

6. At any General Meeting of members of the Association every member shall be entitled to one vote for every complete sum of Rs. 50 paid by him as annual subscription under Rule 35 hereof.

7. Each individual, who, as an individual, shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled either to act and vote on his own behalf or to empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign his name per procuration, to act and vote on his behalf.

8. Every partner in any firm, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of his firm, and the firm may also empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign the name of the firm per procuration, to act and vote on behalf of the firm.

9. Every Director of a Joint Stock Company, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company, and the Agent, Secretary or Manager, as the case may be, of such Company, and every partner in any firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, and likewise any one or more persons, who shall have been duly authorized by the Agent, Secretary or Manager, as the case may be, of such Company, or by the firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, to sign either the name of such Agent, Secretary or Manager or the name of such firm, per procuration, shall also, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company.

10. The name of every person entitled or empowered to act and vote on behalf of any member of the Association, whether such person be the member himself or any other person, shall be notified in writing by such member to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, and if more than one person shall be entitled or empowered to act and vote on behalf of any member, such member shall notify in writing to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, the order of precedence in which such persons shall be entitled to act and vote on behalf of such member.

11. When any member shall notify to the Secretary of the Association that any one or more persons, other than the member himself, is entitled or empowered to act and vote on behalf of such member, such member shall, in such notification, state the capacity in which such person or each of such persons is so entitled or empowered to vote, that is to say, either as a member of a firm or as a Director or Agent or Secretary or Manager of a Company or as the holder of a power to sign per procuration or otherwise as the case may be.

12. If the name of any person shall be notified as a person empowered to act and vote on behalf of a member by virtue of being the holder of a power to sign per procuration, the notification shall be accompanied by the document authorizing such person to sign per

procuration, in order that the same may be registered by the Secretary, and the Secretary shall, after registering the document, return it to the person who sent it.

13. The Association shall provide a Register, to be called " Register of members and of persons entitled to act and vote for members " (hereinafter in these rules referred to as " the said Register "), and the names of all members of the Association shall be entered in the said Register together with the name of each person entitled or empowered, in accordance with these rules, to act and vote for such members, so soon as the name of such persons and all particulars regarding him and all formalities shall have been duly notified and observed in accordance with these rules, and when the name of more than one person shall have been notified as entitled to act and vote for any one member of the Association, the names of such persons shall be numbered in the order of precedence in which such persons are entitled to act and vote for such member.

14. No person shall be entitled to act or vote on behalf of any member of the Association unless and until his name shall have been entered in the said Register as a person entitled to act and vote for such member.

15. If two or more persons, who shall be entitled to act and vote on behalf of one and the same member of the Association, shall be present at any meeting of the Association, that one, who takes priority in the order of precedence in the said Register, shall alone be entitled to vote at such meeting.

16. If any one person shall, according to these rules, be entitled to act and vote for more than one member of the Association, such person shall be entitled to act and to exercise the right of voting, according to these rules, for each member, on whose behalf he is entitled to act and vote.

17. Members of the Association shall be elected by ballot in the manner hereinafter mentioned. Mode of electing members.

18. Every candidate for election as a member of the Association must be proposed by one member of the Association and seconded by another, and a letter of proposal signed by the proposer and seconder must be sent to the Managing Committee of the Association (hereinafter called " the Committee ").

19. After the receipt by them of a proposal duly made and seconded according to these rules of a candidate for election as member of the Association, the Committee shall fix a day for the commencement of the ballot for the election of such candidate.

20. Not less than seven days before the day so fixed as aforesaid for the commencement of the ballot for the election of any candidate, notice in writing shall be given by the Committee to all members of the Association of the name of the candidate and of his proposer and seconder and of the date so fixed as aforesaid for the commencement of the ballot for the election of such candidate.

21. The Committee shall, before the day appointed for the commencement of the ballot for the election of a candidate for membership of the Association, appoint a scrutineer for such election.

22. The Association shall, for the purposes of all elections by ballot, provide a ballot-box with a lock and key and with an aperture sufficiently large to admit of the deposit therein of voting papers.

23. Before the time appointed under these rules for the commencement of the ballot for the election of any candidate for membership of the Association, the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same, and the same shall not be opened until after the expiration of the full time appointed for such ballot.

24. The Committee shall provide voting papers for the election of a member of the Association in such form as they shall, from time to time, think fit and shall send one of such voting papers to each member of the Association, not less than seven days before the day fixed according to these rules for the commencement of the ballot for the election of any candidate for membership of the Association.

25. If any person entitled or empowered to vote concerning the election of a candidate for membership of the Association shall desire to exercise his right of voting he shall fill up a voting paper in accordance with the directions contained therein stating whether he votes for or against the election of such candidate and shall sign the paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

26. Voting papers may be deposited in the ballot-box in accordance with these rules at any time between the hours of 10-30 a.m. and 4 p.m. on the day appointed for the commencement of the ballot or on any one of the six succeeding days, exclusive of Sundays or Gazetted Holidays.

27. The ballot-box shall, at 4 p.m. on the seventh of the days appointed for the election of any candidate for membership, be opened by the Secretary in the presence of the scrutineer, and the votes shall be counted and scrutinized by the scrutineer, and the scrutineer shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

28. No candidate for election as a member shall be deemed to have been elected unless the number of votes recorded is greater than one-fourth of the total number of the votes which would have been recorded if all members had voted. One adverse vote in every six votes recorded shall exclude. The result of every election shall be recorded in the Minutes of the Proceedings of the Committee.

29. If any candidate for election as a member of the Association shall not be elected, his proposer shall be informed of his non-election by the Secretary.

30. Particulars of the voting for the election of any candidate for election as a member of the Association shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to anyone whomsoever.

31. A candidate, who shall have been proposed for election as a member of the Association and shall not have been elected, shall not be again eligible for election as a member of the Association until after the expiration of six months from the date of the election at which he shall not have been elected.

32. If a candidate for election as a member of the Association be elected, his election shall be notified in writing by the Secretary to his proposer and likewise to the candidate himself, and a copy of the last annual report of the Association and also a copy of the Rules of the Association, together with a bill for the entrance fee payable by such member on election and the amount of the annual subscription payable in accordance with these rules shall be sent to him by the Secretary.

Membership subscription.

33. Every member who shall after the date on which these rules shall come into force be elected a member of the Association shall pay on election an entrance fee of Rs. 100.

34. Every member who shall after the date on which these rules shall come into force be elected a member of the Association after the 1st January but before the 1st October in any year shall in addition to the entrance fee pay such proportion of the annual subscription for that year as shall be attributable to the period between the date of election and the 31st December of that year. Every member similarly elected after the 30th September in any year shall pay in addition to the entrance fee one-quarter of the annual subscription for that year.

35. Each member of the Association shall pay the annual subscription to the Association which may from time to time be determined by the Committee. Provided that the resolution of the Committee determining such annual subscription shall be passed by a majority of not less than two-thirds of the members of the Committee present at a special meeting called for the purpose of determining such subscription.

36. Annual subscriptions shall be payable in advance on the 1st January in each year in respect of the period from the 1st January to the 31st December in that year, and a member shall not be entitled to exercise any of the privileges of membership if his subscription is more than two calendar months in arrear.

37. The Committee of the Association shall, in the case of mills which remain entirely closed for one calendar year or more for causes not due to a strike or a lock-out, be empowered to remit the ordinary membership subscription, and to substitute therefor a subscription of Rs. 100 only for each calendar year during which the mills remain entirely closed.

38. A member who shall fail to pay his subscription for a period of three calendar months after it has become payable shall, *ipso facto*, cease to be a member of the Association and his name shall forthwith be removed from the said Register. Provided that the Committee may, for good cause shown for such non-payment of the subscription as to which the decision of the Committee shall be final and binding upon the member in default, and upon payment of the subscription in arrear, revoke the cancellation of membership and order the name of such member to be reinstated in the said Register. Subscriptions in arrear shall be treated as a debt due to and recoverable by the Association.

Form of adherence to be signed by members.

39. Each member shall, on election to the Association, sign a form of adherence to the rules of the Association in the form from time to time approved by the Committee and until such form shall have been signed a member shall not be entitled to exercise any of the privileges of membership.

Mode of resigning from membership.

40. Every member of the Association shall have power to terminate his membership thereof by giving not less than three calendar months' previous notice in writing (expiring at any time) to the Secretary of the Association of his desire to terminate such membership and upon the expiration of any such notice such member shall cease to be a member of the Association and his name shall forthwith be removed from the said Register.

The Committee, its constitution and mode of election.

41. The affairs and funds of the Association shall be managed by a Managing Committee hereinbefore and hereinafter called "the Committee" to be constituted as hereinafter mentioned.

42. The members of the Association shall, in each year between the 1st and the 31st day of January, elect the Committee from amongst the list of persons whose names appear in the said Register as persons entitled to act and vote for members.

43. The Committee shall consist of a Chairman, a Deputy Chairman and not more than eighteen ordinary members, making a maximum of twenty members in all.

44. The Committee, holding office for the time being, shall appoint a day between the 1st and the 31st day of January in each year for the election of the Chairman, the Deputy Chairman and the eighteen ordinary members of the Committee for the ensuing year, and shall cause notice of the day so appointed for such election as aforesaid to be advertised in at least one English and one Vernacular newspaper published in Bombay.

45. The Secretary of the Association shall also give to each member of the Association not less than seven days' notice in writing of the day appointed for the said elections and of the names of all authorized representatives of members who are eligible for election as members of the Committee.

46. The members of the Committee shall be elected by ballot.

47. The Committee shall, before the day appointed for the said election, appoint a scrutineer for each of the said elections.

48. Before the time appointed under these rules for the commencement of the ballot upon the day appointed for the said elections the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same and the same shall not be opened until 4 p.m. upon that day.

49. The Committee shall provide separate voting papers for

(*a*) the election of a Chairman of the Committee,

(*b*) the election of a Deputy Chairman of the Committee,

(*c*) the election of eighteen ordinary members of the Committee,

in such form as they shall, from time to time, think fit and shall send to each member of the Association not less than seven days before the day fixed for the said elections, one voting paper in respect of the election of the Chairman, one voting paper in respect of the election of the Deputy Chairman and one voting paper in respect of the election of the ordinary members of the Committee.

50. On the day appointed for the said elections voting shall commence at 10-30 a.m. and terminate at 4 p.m.

51. If any person entitled or empowered to vote concerning the election of the members of the Committee shall desire to exercise his right of voting, he shall, in the case of the election of a Chairman, write on a voting paper relative to the election of a Chairman the name of the person representing a member of the Association whom he desires should be appointed such Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of a Deputy Chairman, write on a voting paper relative to the election of a Deputy Chairman the name of the person representing a member of the Association whom he desires should be appointed such Deputy Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of the eighteen ordinary members of the Committee, write on a voting paper relative to the election of the ordinary members of the Committee, the names of the eighteen persons representing members of the Association whom he desires should be appointed as ordinary members of the Committee as aforesaid and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

52. Voting papers regarding the elections of a Chairman, Deputy Chairman and the ordinary members of the Committee may be deposited in the ballot-box in accordance with these rules between the hours of 10-30 a.m. and 4 p.m. on the day which shall have been appointed under these rules for such elections.

53. At 4 p.m. on the day appointed for the said elections the ballot-box shall be opened by the Secretary of the Association in the presence of the scrutineer and the votes shall be counted and scrutinized by the scrutineer, who shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

54. Particulars of the voting for the election of the members of the Committee shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to anyone whomsoever.

55. Those persons in whose favour the largest number of votes shall have been cast for the respective appointments of Chairman, Deputy Chairman and ordinary members of the Committee shall be deemed to have been appointed Chairman, Deputy Chairman and ordinary members of the Committee respectively.

56. Two representatives of any one member entitled under Rule 6 to ten votes or less shall not be on the Committee at the same time, and if two representatives of any one such member shall be elected to serve on the Committee at the same time, the election of that representative who obtains the lesser number of votes shall be void. In case of an equality of votes, the Chairman of the retiring Committee shall have a casting vote.

57. No member of the Association shall vote for more than one Chairman, one Deputy Chairman and eighteen ordinary members of the Committee.

58. If any person who shall have been elected according to these rules either as Chairman of the Committee or as Deputy Chairman of the Committee shall decline to accept the appointment there shall be a fresh election by the members of the Association for the appointment of a Chairman or Deputy Chairman as the case may be.

59. If any person who shall have been elected in accordance with these rules as an ordinary member of the Committee shall decline to accept the appointment the person who shall have received the next largest number of votes shall be considered to have been elected, and if there shall be no such person then the vacancy shall be filled by the retiring Committee.

60. If in any ballot for a Chairman or Deputy Chairman of the Committee there shall be an equality of votes for the appointment, there shall be a fresh election by the members of the Association for the appointment of a Chairman or Deputy Chairman as the case may be. If in any ballot for the election of the eighteen ordinary members of the Committee there shall be an equality of votes for the eighteenth appointment, the Chairman of the retiring Committee shall have a casting vote.

61. The new Committee shall take office upon the conclusion of the first Annual General Meeting of the members of the Association held after their election, and shall continue to hold office until the conclusion of the next Annual General Meeting of the members of the Association, when they shall retire but shall be eligible for re-election.

62. If any member of the Committee shall be absent from the regular meetings of the Committee for more than three consecutive months he shall, unless he shall have previously obtained leave of absence from the Committee, be deemed to have vacated his office.

63. When any vacancy other than a vacancy in the office of Chairman or Deputy Chairman shall occur in the Committee, the members of the Committee shall have power to appoint any duly qualified person to fill such vacancy who shall hold office until the conclusion of the next Annual General Meeting of the members of the Association when he shall retire but shall be eligible for re-election. Similarly if any member of the Committee shall have previously obtained leave of absence from the General Meetings of the Committee, the members of the Committee shall have power to appoint any duly qualified person to act as a member of the Committee during the absence of such member.

64. If any vacancy other than a temporary vacancy shall occur in the office of Chairman or Deputy Chairman of the Committee, such vacancy shall be filled by the election according to these rules by the members of the Association of any duly qualified person. A temporary vacancy may be filled by the members of the Committee from their own number.

The procedure to be adopted by the Committee in conducting business.

65. The Chairman of the Committee shall, if present, preside at all meetings of the Committee held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and failing both, the chair shall be taken by one of the members of the Committee who shall be appointed by the other members of the Committee present at such meeting.

66. In case of a tie in voting in Committee the Chairman for the time being shall have a casting vote in addition to his own vote.

67. Five members of the Committee shall constitute a quorum.

68. The Committee shall meet at least once in every month.

Powers of the Committee.

69. The Committee shall have power to require from any member an explanation as to any act done or conduct pursued by such member which in the opinion of the Committee shall be in contravention of the rules of the Association or to the detriment or discredit of the Association or shall be injurious to the welfare and interests of the Association. If any such explanation shall be refused or having been given shall be deemed unsatisfactory, the Committee shall cause a Special General Meeting of the Association to be convened to consider the acts and conduct of such member, and the Association shall have power if a quorum be present at such Special General Meeting to resolve by a majority of not less than two-thirds of the votes cast at the meeting to declare that such member is expelled from the Association.

70. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association and shall not be entitled to claim any refund on account of subscription which may have already been paid.

71. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a report of the proceedings of the Association during the year prior to such General Meeting and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting. The Committee may also, if they see fit to do so, send any one or more copies of the said report to any individual or Corporation or Association to whom or to which they may think it desirable in the interests of the Association to send the same.

72. The Committee shall have authority to appoint Solicitors to the Association and the Committee may consult them whenever they deem it expedient to do so.

73. The Committee shall have authority at any time and from time to time, if for any reason they shall consider it advisable to do so, to attach to the office of the Chairman of the Committee a remuneration or honorarium of such amount, and to operate from such date and for such period as the Committee may determine, and such remuneration or honorarium shall be met from the revenues of the Association.

74. At the first meeting of the Committee held after the holding of the Annual General Meeting of the members of the Association in each year, the Committee shall appoint three or more of their number to form a Sub-Committee for the purpose of deciding questions other than arbitrations, arising under the rules of the Association relating to the registration of trade marks, and the decision of such Sub-Committee on such questions shall have the same effect as if given by the entire Committee. Any vacancy which may from time to time occur in any such Sub-Committee shall be filled by the Committee by the appointment thereto of another member of the Committee.

75. The Committee may from time to time appoint a Sub-Committee to investigate and to report upon any matter whatsoever and may invite any member of the Association not being a member of the Committee to serve on any such Sub-Committee, or may consult any outside authority if for any special reason such a course may seem to them advisable.

76. Sub-Committees other than a Sub-Committee appointed under Rule 74 shall have no executive or substantive power or authority, and the duty of every Sub-Committee shall be to report to the Committee the result of its investigations, deliberations or other proceedings.

Duties of Secretary & Assistant Secretary.

77. A Secretary of the Association shall be appointed and his remuneration shall be fixed by the Committee. The Secretary shall devote himself entirely to the business and affairs of the Association except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Association and of funds connected with or in any way controlled by the

Association. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Association. He shall give notice as desired by the Chairman or Deputy Chairman of all meetings of the Association, of the Committee, of the Departmental Committees and Sub-Committees of the Association and of all Associations working in connection with the Association. He shall duly notify members of their election, collect all dues from members of the Association or from any Committee or any Association working in connection with the Association. He shall prepare the Annual Report of the Association and the reports of all Committees and of all Associations connected with the Association under the guidance of the Chairman and the Committee and generally shall perform all such duties as are incidental to his office and generally act under the orders of the Chairman or in his absence of the Deputy Chairman and the Committee. In all matters appertaining to the detailed duties of his office as above enumerated he shall follow the policy and instructions laid down by the Chairman or in the absence of the Chairman by the Deputy Chairman.

78. An Assistant Secretary of the Association may be appointed, and if so appointed, his remuneration shall be fixed by the Committee. The Assistant Secretary shall during any temporary absence of the Secretary owing to sickness or any other cause or during the absence of the Secretary on leave perform all or any of the duties of the Secretary as may be assigned to him.

Minutes Book of the Committee.

79. Minutes of all proceedings of the Committee shall be made and shall be entered or caused to be entered regularly by the Secretary in a Minute Book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

Genera Meetings of members.

80. A general meeting of the members of the Association to be called the Annual General Meeting shall be held in each year at such time as the Committee may appoint.

81. The Committee may also at any time call a General Meeting should it seem to them expedient to do so.

82. If any four members of the Association shall by a requisition in writing signed by the said four members respectively addressed to the Committee and containing a statement of their reasons for the requisition request the Committee to call a General Meeting of the members of the Association the Committee shall call such General Meeting to be held within fourteen days after the receipt by the Committee of the said requisition, and if the Committee shall refuse or neglect to call such General Meeting to be held within the time aforesaid, the said four members who shall have signed the said requisition, shall have power themselves to call such General Meeting to be held on such day as they themselves shall appoint.

83. Seven clear days' notice of every Annual General Meeting shall be given by advertisement in at least one English and one vernacular newspaper published in Bombay and seven clear days' notice shall also be given to members of every Special General Meeting, except Urgent General Meetings specially convened by the Chairman or the Committee.

84. No business shall be transacted at any General Meeting unless a quorum according to these rules shall be present at such meeting.

85. At any General Meeting a quorum shall be constituted if the number of votes of the members represented at the meeting shall exceed 25 per cent. of the total number of votes of all the members for the time being of the Association.

86. If on the day originally appointed for holding a General Meeting a quorum according to these rules shall not, within thirty minutes of the time appointed for the commencement of the meeting, be present, the meeting shall be adjourned to such time on such day not being less than 10 days thereafter as the Committee may determine and if a quorum shall not, within fifteen minutes after the time appointed for the commencement of such adjourned meeting, be present, the members then present shall constitute a quorum and may transact the business for which the meeting was convened.

87. Whenever any meeting shall be adjourned under Rule 86 on the ground that a quorum was not present within the prescribed time, seven clear days' notice shall be given by the Committee by advertisement in at least one English and one Vernacular newspaper published in Bombay of the day and time to which such meeting shall have been adjourned.

88. The Chairman of the Committee shall, if present, preside at all General Meetings of the members of the Association held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and, failing both of these, the chair shall be taken by one of the members of the Committee, who shall be appointed by the other members of the Committee, present at such meeting.

89. The voting at any General Meeting shall be in the first instance, by show of hands, but this shall not preclude any member present from demanding a poll. If a poll is demanded the number of votes to which each member shall be entitled shall be calculated in accordance with Rule 6. The result of a poll shall supersede a vote taken by show of hands. In the case of a tie in voting at any General Meeting the Chairman for the time being of the meeting shall have a casting vote.

90. Minutes of all proceedings at every General Meeting of the members of the Association shall be made and shall be entered or caused to be entered regularly by the Secretary in a Minute Book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

91. Every resolution which shall have been duly passed according to these rules at any General Meeting of the members of the Association shall be binding upon all the members of the Association.

Special General Meeting for concerted general action.

92. All proposals or recommendations for concerted general action respecting the mills which the Committee of the Association may consider to be concerned in respect to a strike, lockout, short-time working or organized lessening of production, payment of bonus, increases or reductions in wages, or any other matter whatsoever, shall only be adopted if passed by a majority of not less than 85 per cent. of the votes cast at a Special General Meeting duly called for the purpose of considering such proposals or recommendations.

Expulsion of members for contravening resolutions adopted at the General Meeting.

93. Any member of the Association who shall contravene the terms of any proposal which has been approved and adopted by the members of the Association under Rule 92 hereof shall be liable to be summarily expelled from the Association by a resolution of the Committee declaring that such member is expelled; provided that such resolution shall be passed by a majority of not less than three-fourths of the members of the Committee present at a Special Meeting called for the purpose of considering such contravention.

94. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association, and shall not be entitled to claim from the Association any refund on account of subscription which may have already been paid.

95. A firm or Joint Stock Company or other Corporation which shall be expelled under the last preceding rule shall be eligible for re-election after the expiry of six months from the date of expulsion provided not less than three members in addition to the proposer and seconder concur in the proposal for re-election.

Funds and properties of the Association.

96. The control of the funds of the Association shall be vested in the Committee, who in addition to the powers expressly conferred on them by these rules may exercise all such powers, and do all such acts and things as may be exercised or done by the Association and are not hereby or by law expressly directed or required to be exercised or done by the Association in General Meeting, and in particular may from time to time at their discretion raise or borrow or secure the repayment of any sum or sums of money in all respects as they think fit.

97. If at any time during the year the funds at the disposal of the Committee are insufficient or are likely to be insufficient to defray the estimated expenditure for the remaining portion of the year, then the Committee shall, in such case, call a General Meeting of the members of the Association and lay the accounts of the Association before such meeting.

98. The Committee shall cause proper books of account to be kept of the transactions of the Association and of the assets, credits and liabilities thereof, which books of account shall be kept at the office of the Association or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

99. At least seven days previous to each Annual General Meeting of members of the Association the Committee shall send to each member of the Association a duly audited income and expenditure account, and a balance sheet, containing a summary of the property and liabilities of the Association and made up to the 31st December of the year immediately preceding the meeting, and such account and balance sheet shall be laid before the members at the Annual General Meeting of the Association in each year.

100. The Committee for the time being shall have power to invest and deal with any of the moneys of the Association not immediately required for the purposes thereof in such securities and in such manner as they may think fit and from time to time to vary or realize such investments.

101. The Committee shall have the power to determine the manner in which bills, loans, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by and on behalf of the Association.

102. There shall be two Trustees of theAssociation and the first Trustees shall be Mr. H. P. Mody and Mr. Ratansi D. Morarji. Subsequent Trustees shall be appointed by resolution of the Committee. Any person for the time being entitled to act and vote for a member shall be eligible as a Trustee. Any Trustee who shall cease to be entitled to act and vote for a member shall *ipso facto* cease to be a Trustee. Any Trustee may be removed by a majority of three-fourths of the members of the Association present at a meeting duly convened for the purpose of considering such removal.

103. All the funds and properties of the Association shall be vested in the Trustees who shall have the custody of all securities and documents of title relating thereto and shall deal with and dispose of the same and the income thereof in accordance with the written directions from time to time given to them by the Committee for the time being.

Responsibility of the Chairman, Deputy Chairman, Secretary & members of the Committee.

104. Neither the Chairman, Deputy Chairman, nor any ordinary member of the Committee nor the Secretary nor any Trustee shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, nor for any moneys of the Association other than such as shall come into his own hands, nor for any collector or receiver of moneys appointed by the Committee, nor for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Deputy Chairman or ordinary member of the Committee or as Secretary or Trustee, nor by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, nor otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Deputy Chairman, or an ordinary member of the Committee or Secretary or Trustee of the Association, his heirs, executors or administrators shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages and expenses whatsoever incurred or sustained by him in the execution of his power or duties, and every person having been or being a Chairman, Deputy Chairman, or ordinary member of Committee or Secretary or Trustee of the Association, his heirs, executors and administrators shall be indemnified and saved harmless out of the funds of the Association against all actions, suits, claims and demands whatsoever brought or made against him or them in respect of any engagement of the Association save such as may be incurred by his own personal wilful neglect or default.

The date when the rules come into force & the mode of altering the rules.

105. These rules shall come into force on the First day of March 1925 on which date the present rules shall stand cancelled. No alterations in these rules shall be made save and except by a majority of not less than three-fourths of the votes cast at a General Meeting of the members of the Association duly convened and held for the purpose of considering such alteration, the terms of which shall have been fully set forth in the notice convening the meeting.

RULES FOR THE REGISTRATION OF TRADE MARKS.

Revised and adopted down to the Annual General Meeting of the Association held on 3rd March 1927.

1. Throughout all these rules the following words shall bear and include the following meanings :— Interpretation.

(*a*) ' The Association ' means the Bombay Millowners' Association.

(*b*) ' Member ' means a member of the Bombay Millowners' Association.

(*c*) ' The Secretary ' means the Secretary of the Bombay Millowners' Association.

(*d*) ' The Managing Committee ' means the Managing Committee of the Bombay Millowners' Association.

(*e*) ' Trade mark ' includes ' ticket ' and ' stamp.'

(*f*) ' Colourable imitation ' includes a trade mark, which is likely to become known by or to acquire the same name as that by which another trade mark is already known or which such other trade mark has already acquired.

2. For the purposes of these rules a registrable trade mark must consist of a distinctive mark, device or design not being a name, signature or word or words (invented or otherwise) either alone or in combination with one or more of the following :— Essentials of a registrable ' trade mark.

(*a*) The name of a Company, individual or firm represented in a special or particular manner.

(*b*) An invented word or invented words.

(*c*) A word or words having no direct reference to the character or quality of the goods and not being according to its ordinary signification a geographical name or surname.

Provided—

(1) that any trade mark registered in the Permanent Register of the Association prior to the 31st March 1924 shall be registrable as a trade mark under this rule ;

(2) that no trade mark shall be accepted for registration which contains or consists of any scandalous design, or any matter the use of which would by reason of its being calculated to deceive or otherwise be disentitled to protection in a Court of Justice, or would be contrary to law or morality ;

(3) that no trade mark shall be accepted for registration which contains or consists of a representation of the Royal Arms (or Arms so closely resembling the Royal Arms as to be calculated to deceive), or of a photograph or photographs of any member or members of the Royal Family.

3 All goods to which these rules apply shall be divided into the following classes :— Classification of goods.

Class 1.—Cotton yarns and threads being either grey or bleached.

Class 2.—Cotton yarns and threads being coloured either in whole or in part.

Class 3.—Cotton piecegoods of all kinds.

Registers.

4. The Association shall keep two registers, one of which shall be called 'The Permanent Register' and the other 'The Suspense Register.'

Duty of members to register trade marks and mode of applying to register same.

5. Every member shall send to the Secretary an application in writing addressed to the Secretary and signed by the member or by some person duly authorized to sign the same on behalf of the member, to register with the Association every trade mark, not already registered by such member with the Association, which is or is to be the property of such member and which such member desires to apply to any produce of the mill or mills, factory or factories, owned by such member.

6. Every such application shall specify the name by which the trade mark to which the application relates is intended to be known and the class or classes of goods to which the trade mark is intended to be applied and shall be accompanied by one copy of the trade mark for the use of the Association and also by such further number of copies thereof as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members.

7. Every member shall send to the Secretary such number of copies of every trade mark which is the property of a dealer dealing with such member, and which such member intends to apply to any produce of the mill or mills, factory or factories, owned by such member as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members, accompanied by a statement in writing specifying the name by which any such trade mark is intended to be known, and the class or classes of goods to which the trade mark is intended to be applied. The Secretary shall so soon as may be after the receipt thereof send to every member a copy of such trade mark together with a copy of such statement.

Secretary to enter every trade mark which a member shall apply to register in the Suspense Register.

8. The Secretary shall forthwith on receipt of an application for registration of a trade mark with the Association made in conformity with these rules enter the said trade mark in the 'Suspense Register' for use on goods of the class or classes specified in the application.

Notice of every application to register a trade mark to be sent to every member.

9. The Secretary shall so soon as may be after any application shall have been made for the registration of any trade mark with the Association, send to every member a copy of such application with an intimation of the date when it was made and that such trade mark has been entered in the Suspense Register and shall also send with such intimation one copy of such trade mark, and also if the application shall have been accompanied by a notification in conformity with Rule 21 that the member, who shall have made the application, is not willing to refer to arbitration any matter relating to the application, one copy of such notification and shall after the expiration of three weeks from the date of the despatch of such intimation send a reminder to each member who shall not in the interval have acknowledged the receipt of such intimation or otherwise intimated that such intimation has been received by such member.

Effect of entry of trade mark in Suspense Register.

10. The entry of a trade mark in the Suspense Register shall not confer upon the member upon whose application the same shall have been so entered any right against any other member in respect of the trade mark so entered save and except a right to apply for the removal of any other trade mark from the Suspense Register as in Rule 11 hereinafter set forth.

Applications for removal of trade mark from the Suspense Register.

11. Any member may apply that any trade mark which has been entered in the Suspense Register may be removed therefrom on the ground that it is an imitation colourable or otherwise of another trade mark which at the time of the entry of the trade mark objected to was then already in the Suspense Register and had been entered therein on application of the member applying for such removal and was intended to be applied to the same class or classes of goods as the class or classes to which the trade mark objected to is intended to be applied.

12. Every application for removal of a trade mark from the Suspense Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the ground on which the same is made.

13. Every application for removal of a trade mark from the Suspense Register shall be determined in the manner hereinafter prescribed; and if, when the same shall have been so determined, the application shall be upheld, the trade mark for the removal of which the application shall have been made, shall forthwith be removed from the Suspense Register.

Objections to entry of a trade mark in the Permanent Register.

14. Any member may object to any trade mark being entered in the Permanent Register on the ground that such trade mark is an imitation colourable or otherwise of a trade mark which has already, on the application of such objecting member, been entered in the Permanent Register for use on goods of a class or classes similar to the class or classes of goods to which the trade mark, in respect of which an application has been made, is intended to be applied, and that such trade mark, so already entered, is habitually applied by such objecting member to such class or classes of goods.

15. Every such objection shall be made within one month after the application to register the trade mark objected to shall have been made and shall be in writing addressed to the Secretary and signed by the objecting member or by some person duly authorized to sign on behalf of the objecting member and shall set forth the grounds of objection.

16. Any member may within three calendar months from the date of his becoming a member for the first time apply that any trade mark which shall have been registered in the Permanent Register, at any time before the expiration of the said period of three months, shall be removed therefrom on the ground—

That the trade mark so already registered in the Permanent Register is an imitation colourable or otherwise of a trade mark for the registration of which such member has applied for use on goods of a class or classes similar to the class or classes of goods to which the trade mark so already registered in the Permanent Register is applied, and that such trade mark for the registration of which such newly joined member has so applied as aforesaid has been habitually applied by such newly joined member to the said class or classes of goods.

17. When any member being the owner of a mill shall have ceased to be a member for any reason, other than expulsion, and shall subsequently again become a member by virtue of the ownership of the same mill, or, when any mill, being the property of a member, shall have passed to a new owner and such new owner shall become a member by virtue of the ownership of the said mill, such member, who shall have again become a member, may at any time, within one month from the date of his having so again become a member or such new owner, who shall have become a member, may at any time within one month from the date of his becoming a member apply—

(*a*) That a trade mark which shall have been entered in the Permanent Register subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this rule or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this rule, as the case may be, shall be removed from the Permanent Register;
or

(*b*) That if any trade mark shall have been or shall be entered in the Permanent Register in compliance with an application for the registration of the same which has been made subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this rule, or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this rule, as the case may be, the said trade mark shall be removed from the Permanent Register, on the ground either in the case (*a*) or in the case (*b*)—

That the said trade mark is an imitation colourable or otherwise of a trade mark previously registered with the Association by the member who shall have so ceased to be a member as aforesaid or by the member who was for the time being the owner of the mill which has so passed to a new owner as aforesaid for use on goods of a class or classes similar to the class or classes of goods for use on which the trade mark so objected to shall have been registered and that a fresh application for the registration of the mark so previously registered as aforesaid has been made by the applicant.

18. Every application for removal of a trade mark from the Permanent Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the grounds on which the same is made.

19. Every application under Rules 16 and 17 for removal of a trade mark from the Permanent Register shall be accompanied by twelve or such other number of copies as the Managing Committee may from time to time prescribe of the trade mark said by the applicant to have been previously registered with the Association.

20. If any member, being the owner of a trade mark which shall have been registered in the Permanent Register shall so alter the trade mark as in the opinion of a majority of the Trade Marks Sub-Committee to render it likely to deceive, or materially different, either in name or design, from the registered trade mark, and shall use the mark so altered on goods of a class or classes similar to the class or classes of goods for use on which registration of the original mark was obtained, the member concerned may be required to apply in the manner prescribed for registration of the altered trade mark as a new trade mark and in default of compliance with any such requisition within one month after receipt thereof by the member concerned, the altered trade mark shall be deemed an unregistered trade mark.

Liberty to refuse to refer to arbitration in certain cases.

21. Notwithstanding anything contained in these rules or in the Form of Adherence prescribed under Rule 39 of the Rules and Regulations of the Association any member who shall have become a member for the first time may send a notification in writing addressed to the Secretary with any application, made by such member, to register a trade mark, which shall be sent to the Secretary within one month from the date when such member shall have become a member notifying that he is not willing to refer to arbitration any matter relating to the application with which the notification is sent; and whenever any such notification is sent as aforesaid no member shall in the matter to which the notification relates be bound by the rules relating to arbitration.

22. In like manner, notwithstanding anything contained in these rules or in the Form of Adherence in Rule 39 mentioned, if any member who shall have received notice of any application to register a trade mark, which shall have been sent to the Secretary, by a member who shall have become a member for the first time, within one month from the date when such member shall have become a member shall object, in the manner prescribed by these rules, to the said trade mark being entered in the Permanent Register on the ground specified in Rule 14, such objecting member may send with such objection, a notification in writing addressed to the Secretary notifying that he is not willing to refer to arbitration any matter relating to such objection to the application of which he shall have so received notice as aforesaid and specifying such application and objection; and whenever any such notification is sent no member shall in the matter to which such notification relates be bound by the rules relating to arbitration

Provided always that if a member who shall have become a member for the first time shall prove to the satisfaction of the Managing Committee that for a period of not less than five consecutive years immediately preceding the date when such member shall have become a member he has habitually applied the said trade mark to goods of a class or classes similar to the class or classes of goods to which such objecting member shall have habitually applied the trade mark of which the said trade mark is alleged by such objecting member to be an imitation colourable or otherwise, then such objecting member shall be deemed to have

sent to the Secretary such a notification in writing as above mentioned, and the provisions of Rules 37 to 43 (inclusive) so far as the same are applicable shall forthwith operate and have effect.

Determination of questions relating to any application to register a trade mark or to any application to remove a trade mark from the Suspense Register or from the Permanent Register, as to which notice of refusal to refer to arbitration has not been given.

23. All questions in dispute between two members arising out of or incidental to any

(*a*) application to register a trade mark,

(*b*) application to remove a trade mark from the Suspense Register,

(*c*) application to remove a trade mark from the Permanent Register,

shall, if no such notice, as is permitted by these rules, of unwillingness to refer to arbitration shall have been given in connection with the same, be determined by arbitration in the manner prescribed by the following rules :—

24. Either member may give the other member notice of the appointment of an arbitrator on behalf of the member giving such notice and may call upon such other member to appoint and to notify to the member who shall give the notice of the appointment of an arbitrator within seven days from the date of the giving of the notice ; and on receipt of such notice such other member must, if he should desire to appoint an arbitrator, appoint him within seven days from the receipt of such notice and notify such appointment within the same time to the member from whom he shall have received the notice to appoint an arbitrator.

25. If the member to whom such notice as in Rule 24 mentioned shall have been given fail to appoint and to notify to the member who shall have given the notice of the appointment of an arbitrator within seven days from the service of the notice upon him the matter in dispute shall stand referred to the arbitrator already appointed as sole arbitrator.

26. If a matter in dispute shall stand referred to an arbitrator as sole arbitrator he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him.

27. If two arbitrators shall be duly appointed in accordance with these rules, they shall within 3 days from the date when such one of them as was last appointed shall have been appointed and before proceeding with the reference appoint an umpire.

28. If two arbitrators and an umpire shall have been duly appointed, the two arbitrators shall, if they can agree upon their award, make their award within fourteen days after the appointment of the umpire.

29. If two arbitrators and an umpire shall have been duly appointed but the two arbitrators shall either fail to agree upon their award or fail to make it within fourteen days from the appointment of the umpire, the matter in dispute shall stand referred to the umpire.

30. When a matter in dispute shall stand referred to an umpire he shall make his award within fourteen days from the date when the matter in dispute shall stand referred to him.

31. If

(*a*) a matter in dispute shall stand referred to a sole arbitrator but such arbitrator shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him ;
or

(*b*) two arbitrators shall have been duly appointed but shall fail, from any cause whatever, to appoint an umpire within three days from the date of the appointment of such one of the arbitrators as shall have been last appointed ;
or

(c) a matter in dispute shall stand referred to an umpire but such umpire shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him;

the matter in dispute shall in any of such cases stand referred to a referee who shall be appointed by the Managing Committee.

32. When a matter in dispute shall stand referred to a referee he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him and it shall be deemed to stand referred to him so soon as he shall have been informed of his appointment by the Managing Committee.

33. The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall, when he or they make an award, reduce it into writing, sign it and forward it to the Managing Committee who shall file it in a separate file, in which such awards shall alone be filed.

Fees on arbitrations.

34. Every award, whether made by a sole arbitrator, two arbitrators, an umpire or a referee, which shall be duly made under the authority of and in conformity with these rules, shall be conclusive and binding upon the parties to the arbitration in which the award was made and the Association shall give effect to it.

(2) No person shall be appointed an arbitrator, umpire or referee, under the foregoing rules, who shall not be either a member of the Association or a person entitled to act and vote on behalf of a member of the Association, and any appointment made in contravention of this rule shall be null and void.

35. The following fees on arbitrations shall be chargeable by the Association to members:—

(a) In cases where there is a sole arbitrator, Rs. 15, which shall be paid by the member who has failed to appoint an arbitrator within the time prescribed by these rules.

(b) In cases where each party has appointed one arbitrator, the sum of Rs. 30, whereof each member, a party to the arbitration, shall pay Rs. 15.

(c) In cases where an umpire is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

(d) In cases where a referee is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall have power to direct by any award made by him or them under these rules that any fee paid by any member, a party to the arbitration in which such award shall have been made, shall be refunded to him by the other member, a party to the said arbitration.

36. The Association shall, whether the fees payable under these rules in connection with any arbitration shall have been duly paid to it or not, pay to each arbitrator, umpire and referee who shall have acted in such arbitration a fee of Rs. 15.

Procedure when any application made to register a trade mark, or any objection made to register a trade mark as to which notice of refusal to refer to arbitration has been given.

37. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, make

(a) any application to register a trade mark,

or

(b) any objection to a trade mark being entered in the Permanent Register,

accompanied by a notification that the member is not willing to refer to arbitration any matter relating to the application or objection, as the case may be, with which the notifica-

tion is sent, no steps shall be taken by the Association in the matter of the application or objection specified in such notification for a period of two months from the receipt by the Secretary of such notification.

38. Any member, who shall have made any such application or objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, may, at any time during the said period of two months in the said Rule 37 mentioned, institute legal proceedings either to establish the right of such member to the trade mark to which such application or objection relates or to restrain any other member from using such trade mark or to procure the punishment of such member for using the same and such proceedings may be taken either in a Civil or a Criminal Court.

39. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such application as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the application relates, the said application shall be rejected and the said trade mark be removed from the Suspense Register and shall not be entered in the Permanent Register.

40. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the objection relates, the said objection shall be rejected, and the application to register the trade mark, to which such objection relates, shall be dealt with under these rules, as if no such notification had been given.

41. If, within the said period of two months in Rule 37 mentioned, such legal proceedings as in Rule 38 mentioned shall have been instituted, no steps shall be taken in the matter of the application or objection concerning the trade mark to which such legal proceedings relate until such legal proceedings shall have been finally determined.

42. When such legal proceedings as in Rule 38 mentioned shall have been finally determined, if it shall have been held by the Court—

(*a*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is an imitation colourable or otherwise of another trade mark, the trade mark so held to be an imitation colourable or otherwise shall not be registered ;

or, if it shall have been held by the Court—

(*b*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is not an imitation colourable or otherwise of another trade mark, the same shall, if it be in the opinion of the Managing Committee a proper mark to be registered as a trade mark, be entered therein.

43. The production to the Managing Committee of a certified copy of a decree passed by a Civil Court of competent jurisdiction in British India from which no appeal lies or in respect of which the time for appealing has expired or the production of a certified copy of a judgment of a Criminal Court from which no appeal lies, or in respect of which the time for appealing has expired, shall be conclusive evidence of everything therein appearing to have been held, decided or found, and the Managing Committee shall act in accordance therewith.

All trade marks registered with the Association on or before the First day of April 1912 to be entered in the Permanent Register

44. All trade marks which shall have been registered with the Association on or before the First day of April 1912 either under the Rules for Primary Registration or under the Rules for Secondary Registration, which were in force prior and down to the said First day of April 1912, shall be entered in the Permanent Register and shall be deemed respectively to have been entered therein as of the respective dates on which the same were originally registered with the Association.

Effect of entry of trade mark in Permanent Register.

45. Registration of a trade mark in the Permanent Register under these rules for use on goods of the class or classes specified in the entry in such register shall, *prima facie*, be held to secure to the said member an exclusive right as against all other members to the use of the said trade mark on goods of the class or classes so specified.

46. These rules shall come into force on the First day of April 1924 on which date they shall supersede all other rules relating to the Registration of Trade Marks

RUL FOR THE REGISTRATION OF TRADE NUMBERS.

Adopted at the Special General Meeting of the Members of the Association held on 10th October 1932.

THE object of these Rules is to protect quality numbers used on cloth by member mills and registered with the Association, against all possible imitations and infringements. It has been recognised that this object can only be achieved by exercising systematic control over numbers introduced in future by members. The Rules will provide mills with a ready guide, which they can always consult before introducing a number, as to the minimum difference which has to be maintained between a number already registered and a number proposed for registration. It should be clearly understood, however, that the maintenance of the differences referred to in Rule 16 will not necessarily result in a member obtaining a certificate of registration from the Association. The real test of registrability will be whether a number is likely to become known by or acquire the same name, or be passed off as another number already registered with the Association.

1. These Rules shall be called the "Rules for the Registration of Trade Numbers" and shall come into force on the 1st day of January 1933.

2. Throughout these Rules, the following words shall bear and include the following meanings, namely :— Definitions.

(*a*) "The Association" means "The Millowners' Association, Bombay."

(*b*) "Member" means a member of the Millowners' Association, Bombay.

(*c*) "The Secretary" means "The Secretary of the Millowners' Association, Bombay."

(*d*) "Number" means and includes :—

(*i*) ANY COMBINATION OF NUMBERS of not less than two nor more than six digits.

(*ii*) ANY COMBINATION OF LETTERS of not less than two nor more than six letters.

(*iii*) ANY COMBINATION OF NUMBERS AND LETTERS of not more than eight digits, a letter representing a digit.

(*iv*) ANY NUMBER FRACTION of not more than eight digits in the numerator and denominator together.

(*v*) ANY LETTER FRACTION of not more than eight letters in the numerator and denominator together.

(*vi*) ANY COMBINED LETTER AND NUMBER FRACTION of not more than eight digits (each letter representing a digit) in the numerator and denominator together.

(*vii*) ANY COMBINATION OF NUMBERS AND FRACTIONS of not more than six digits, each fraction representing a digit.

(*viii*) ANY COMBINATION OF NUMBERS, LETTERS AND FRACTIONS of not more than eight digits, each letter and fraction representing a digit.

3. The following combinations shall not be capable of registration, namely :— Unregistrable Numbers.

(*a*) A combination of numbers and letters ending with a fraction of more than one digit in the numerator and the denominator;

(*b*) A combination of numbers and/or letters representing cloth dimensions;

(*c*) A combination of letters making a word.

Portion of Number relating to design, etc.

4. Where a portion of a number submitted for registration relates to the design, colour or border of the cloth on which it is used, or indicates that the cloth on which it is used is dyed, bleached, calendered, etc., that portion of the number shall not be capable of registration, but will be recorded against the number in the Exclusive Register.

Registers.

5. The Association shall keep two Registers, one of which shall be called the "Exclusive Register" and the other the "Suspense Register."

Suspense Register.

6. There shall forthwith be entered in the Suspense Register all numbers which prior to the 1st April 1930, were being used by more than one member on the same class or classes of goods, together with the names of the members by whom and the class or classes of goods on which such numbers were being so used.

Effect of entry in Suspense Register.

7. The entry of a number in the Suspense Register shall not confer upon the members whose names shall be entered therein as the users of such number prior to the 1st April 1930, any right against any other member in respect of the number so entered.

Agreement as to user of numbers in Suspense Register.

8. If and when the members whose names shall be entered in the Suspense Register as the users of a number on the same class or classes of goods prior to the 1st April 1930, shall agree that the number in question shall henceforth be the exclusive property of one of them for use on a particular class of goods, and shall signify such agreement in writing to the Secretary signed by all of them, the Secretary shall forthwith enter the number in the Exclusive Register together with the name of the member entitled under such agreement to the exclusive use of the number on the particular class of goods on which it is to be used.

Exclusive Register (Old Numbers).

9. There shall forthwith be entered in the Exclusive Register every number which, prior to the 1st April 1930, was being used exclusively by a member on a particular class or particular classes of goods together with the name of the member by whom and the class or classes of goods on which such number was being used.

Exclusive Register (Intermediate Numbers).

10. Every number introduced by a member for use on any class of goods after the 1st April 1930, but before the date on which these Rules shall come into force, shall, provided such number differs in any respect from any number already registered in the Suspense Register or the Exclusive Register, forthwith be entered in the Exclusive Register together with the name of the member by whom and the class or classes of goods on which such number is entitled to be exclusively used.

Exclusive Register (New Numbers).

11. Every number which shall, after the date on which these Rules shall come into force, be certified for registration under these Rules shall forthwith be entered in the Exclusive Register together with the name of the member by whom and the class or classes of goods on which such number is entitled to be exclusively used.

Effect of entry in Exclusive Register.

12. Registration of an old or new number in the Exclusive Register under these Rules for use on goods of the class or classes specified in the entry in such register shall *prima facie* be held to secure to the said member an exclusive right as against all other members to the use of the said number on goods of the class or classes so specified.

Use of New Number.

13. A new number shall not be used by any member after the date on which these Rules shall come into force until he shall have obtained from the Secretary a certificate of registration of the number under these Rules.

Form of Application for Registration.

14. An application for the registration of a new number shall be signed by a Director, or the Secretary or other principal officer of the applicant member, and shall be addressed and

sent to the Secretary at the office of the Association for the time being, accompanied by a sample of the cloth upon which the number is intended to be used. The application shall specify :—

(*i*) The number to be registered ;

(*ii*) The class of cloth on which the number is intended to be used ;

(*iii*) The dimensional particulars of the cloth on which the number is intended to be used ; and

(*iv*) Whether any, and if so, which portion of the number submitted for registration refers to the design, border or width of the cloth, or indicates that it is bleached, dyed or calendered.

A separate application must be made for each class of goods.

Search by Secretary.

15. Upon receipt of an application for registration of a new number, the Secretary, if satisfied that the number is capable of registration under these Rules, shall cause a search to be made amongst the numbers registered in the Suspense Register and the Exclusive Register for the purpose of ascertaining whether there are on record any numbers for the same goods or description of goods identical with the number applied for or so nearly resembling it as to be calculated to deceive.

What is calculated to deceive.

16. A number shall be deemed to be so nearly resembling a registered number as to be calculated to deceive if it does not differ from the registered number :—

(*i*) in the case of a number not exceeding four digits, in at least one corresponding digit ;

(*ii*) in the case of a number of five digits, in at least two corresponding digits ;

(*iii*) in the case of a number of six digits, in at least three corresponding digits ;

(*iv*) in the case of a letter number of two letter digits, in at least one corresponding letter digit ;

(*v*) in the case of a letter number of three or four letter digits, in at least two corresponding letter digits ;

(*vi*) in the case of a letter number of five or six letter digits, in at least three corresponding letter digits ;

(*vii*) in the case of a number consisting of one letter digit and one number digit, in at least one corresponding digit ;

(*viii*) in the case of a number consisting of one letter digit and two or three number digits, in at least one corresponding number digit ;

(*ix*) in the case of a number consisting of one letter digit and four or more number digits, in at least two corresponding digits ;

(*x*) in the case of a number consisting of two or more letter digits and one or more number digits, in at least one corresponding letter digit and one corresponding number digit ;

(*xi*) in the case of a number fraction, in which the total number of digits in the numerator and denominator is three or four, in at least one digit from either the numerator or denominator ;

(*xii*) in the case of a number fraction in which the total number of digits in the numerator and denominator is five or more, in at least one corresponding digit in the numerator and one corresponding digit in the denominator, or two corresponding digits in either the numerator or the denominator;

PROVIDED that no fractions of less than three digits in the numerator and denominator together will be accepted for registration.

Sub-rule (*xi*) applies also to letter fractions and letter and number fractions where the total number of letters is three or four; and sub-rule (*xii*) applies where the total number of digits in the numerator and denominator is five or more.

(*xiii*) in the case of a combination consisting of a number and fraction:—

(*a*) where the number portion consists of not more than four digits, in at least one corresponding digit;

(*b*) where the number portion consists of five or more digits, in at least two corresponding digits;

PROVIDED always that a combination of a number and a fraction shall not be capable of registration if the number portion is already registered.

(*xiv*) in combinations of letters, numbers and fractions:—

(*a*) where the total number of digits, excluding the fractional digit, is not more than three, in one corresponding digit;

(*b*) where the total number of digits excluding the fractional digit is four or more, in at least two corresponding digits;

PROVIDED that the restrictions mentioned in this rule are not applicable to "BALANCED NUMBERS."

17. *The standards set forth in Rule* 16 *shall constitute the minimum requirements in each case, and the Trade Marks Sub-Committee or the Arbitrators as the case may be, shall, in the event of an appeal or arbitration, take into consideration such other factors or possibilities directly bearing on the question as may appear to them feasible. They shall in all cases consider whether the number which forms the subject of appeal or arbitration is likely to become known by or acquire the same name, or is likely to be passed off as another number already registered with the Association.*

Temporary Certificate.

18. (*a*) After such search as aforesaid, the Secretary shall either reject the application, if he shall be satisfied that the number in question is not capable of registration under these Rules, or, if he shall be satisfied that the number in question is capable of registration under these Rules, he shall issue to the applicant a Temporary Certificate intimating that the number has been accepted by the Association as registrable under these Rules.

(*b*) The Secretary shall publish at the end of every week a list of the numbers in respect of which temporary certificates have been issued since the last publication together with the names of the members to whom such certificates have been issued and the classes of cloth on which it is intended that such numbers shall be used.

Certificate of registration.

(*c*) If no objection to the registration of any such number on the ground that apart from these Rules, the number is likely to lead to deception in the market shall be received by the Secretary in writing within ten days after such publication, the Secretary shall forthwith thereafter issue to the applicant in exchange for the Temporary Certificate previously issued to him a certificate of registration which shall be conclusive evidence of the fact that the use of the number in question has been authorised. If any such objection as aforesaid shall be received by the Secretary within the prescribed period, he shall reject the application.

Notice of rejection to be given to applicant.

19. If as the result of such search or any objection as aforesaid an application is rejected, the Secretary shall send to the applicant a statement in writing of the reasons for such rejection, and if within two weeks from the date of the communication notifying such rejection, the applicant does not give notice of appeal he shall be deemed to have withdrawn his application.

Appeal.

20. (*a*) An appeal against the rejection of an application by the Secretary of the Association on the ground that the use of the number has been objected to by another member of the Association shall be dealt with by arbitration in accordance with the procedure laid down in the rules for the registration of Trade Marks.

(*b*) An appeal against the rejection of an application by the Secretary of the Association on the ground that the number is likely to be passed off as a number already registered by another member shall lie to the Trade Marks Sub-Committee of the Association.

Fees for Registration.

21. The Committee of the Association shall from time to time prescribe such fees as they consider necessary for temporary certificates and certificates of registration.

Balanced Numbers.

22. A "Balanced Number" means a number consisting of not less than three nor more than seven identical digits (numbers or letters). A "Balanced Number" shall not be capable of registration under these Rules unless it comprises at least 2 more or 2 less digits than a "Balanced Number" of the same series already registered either in the Suspense Register or the Exclusive Register.

Rejection of Number likely to bear same name as a registered number.

23. It shall be lawful for the Secretary, subject to appeal to the Trade Marks Sub-Committee, to reject an application for registration of a number which would otherwise be capable of registration under these Rules, if, in his opinion, it is likely to lead to deception in the market in regard to a number already registered.

Numbers excluded from operation of Rules.

24. (*a*) These Rules shall not apply to numbers introduced by members prior to their becoming members, if they shall become members for the first time after the date on which these Rules shall come into force. Such numbers shall be capable of registration provided they differ from numbers already registered and are submitted for registration within one month after the date on which the member became a member.

(*b*) Where a number submitted by a member within one month after the date on which he became a member corresponds exactly with a number already registered in the Exclusive Register or the Suspense Register, the fact will be communicated to such member with a request to settle the rights in respect of that number by direct negotiation with the member or members interested in the registered number.

(*c*) An application for the registration of a number submitted more than one month after the date on which the applicant became a member will be governed by these Rules.

RULES FOR ARBITRATIONS ON INDIAN PIECEGOODS AND YARN.

PREAMBLE.—Whereas it is desirable that disputes and differences arising out of contracts for the sale and purchase of Indian piecegoods and yarn which it is desired to submit to arbitration in accordance with the Rules of the Millowners' Association, Bombay, shall be speedily and economically decided by competent practical authorities on Indian piecegoods, and with that end in view the following Rules have been framed for the conduct of such arbitrations.

1. In these rules unless the context otherwise requires :—

"The Association" means The Millowners' Association, Bombay.

"The Committee" means the Committee for the time being of the Association.

"Member" means a member of the Association.

"The Secretary" means the Secretary or Acting Secretary for the time being of the Association.

Words importing the singular number only shall include the plural, and the converse shall also apply.

2. These rules shall apply to any dispute or difference arising out of contracts for the sale and purchase of Indian piecegoods and yarn entered into between members and merchants and between the selling agents of members and merchants, which specifically provide for arbitration in accordance with these rules, and also to any dispute or difference arising out of similar contracts entered into between any other parties who shall have applied in writing to the Secretary to have such dispute or difference decided by arbitration in accordance with these rules, and whose application shall have been sanctioned by the Committee.

Panel of Arbitrators.

3. The Committee shall select triennially a panel of Arbitrators consisting of 30 persons, of whom fifteen shall be selected from representatives of members and fifteen shall be selected in consultation with the Bombay Country Fancy and Grey Piecegoods Merchants' Association, from dealers in Indian-made piecegoods.

Panel of Umpires.

4. The Committee shall also select triennially from the panel of Arbitrators selected in accordance with Rule 3, a panel of ten persons to act as Umpires.

5. If a member of the Arbitration or Umpire panel shall resign or refuse to act or become incapable of acting or shall die, the Committee shall forthwith select in accordance with Rule 3 or Rule 4 as the case may be some other person to fill the vacancy so caused.

6. The Secretary shall keep a record, in the form, from time to time prescribed by the Committee, of all arbitrations conducted by the Association and of the awards made therein, and shall collect all fees in connection therewith and do all such things as are prescribed by or are necessary under these rules.

Appointment of Arbitrators.

7. (*a*) The parties to a dispute, may appoint an arbitrator selected from the panel of arbitrators to act as sole arbitrator or

Reference to sole arbitrator if second arbitrator not appointed within 10 days.

(*b*) Either party to the dispute may appoint an arbitrator selected as aforesaid to act on his behalf and the Secretary shall immediately upon receipt of notice of such appointment give written notice thereof to the other party and shall call upon the other party to appoint within 10 days of the receipt of such notice an arbitrator selected as aforesaid to act on his behalf, and if such other party shall fail to make such appointment within the prescribed period the dispute shall stand referred to the arbitrator appointed by the first party as sole arbitrator.

(*c*) No person shall be appointed to act as arbitrator under these Rules whose consent to so act shall not previously have been obtained. Arbitrators not to be appointed without previous consent.

(*d*) The appointment of an arbitrator under these rules shall be made on the form prescribed by the Association, which form shall be signed by the person making the appointment, and submitted to the Secretary for necessary action. Appointment of arbitrators to be made on the form prescribed by the Association.

(*e*) All applications for appointment of an arbitrator or arbitrators shall be accompanied by a deposit of Rs. 60, or such other sum as the Committee may direct, as a cover against the expenses of the arbitration.

Where the expenses of an arbitration remain unpaid by the party liable thereto for a period of 10 days after the award is made, the Secretary shall appropriate the deposit or a portion thereof towards the amount recoverable from the party. A refund of the amount of the deposit shall be made to the parties concerned on payment of all expenses of the arbitration in accordance with the terms of the award.

8. No party to a dispute shall appoint an arbitrator, and no person shall consent to act as arbitrator, who is or whose employers are interested directly or indirectly, in the subject-matter of the dispute. Any appointment made in contravention of this rule shall be deemed to be invalid and of no effect. Arbitrators to be disinterested.

9. When two arbitrators are appointed they shall, before proceeding with the reference, select from the panel of Umpires an umpire, who is willing to act, and communicate his name to the Secretary. Appointment of Umpire by arbitrators.

10. If the arbitrators are unable to agree as to the umpire they shall proceed with the reference and notify the Secretary of their disagreement, and the Committee shall thereupon select a person from the panel of Umpires to act as umpire. No person shall be appointed to act as umpire either by the arbitrators or the Committee who is or whose employers are interested either directly or indirectly in the subject-matter of the dispute. Any appointment made in contravention of this rule shall be deemed to be invalid and of no effect.

11. The arbitrators shall fix a time and place for the hearing of the reference and notify the Secretary thereof. The date so fixed shall be not later than 10 days after their appointment. The Secretary shall forthwith notify the parties of the time and place appointed.

12. Parties to the reference shall attend at the time and place appointed for the hearing of the reference, either in person, or (subject to the provisions of Rule 18) by any person duly authorised by them acquainted with all matters in dispute and they shall if so required by the arbitrators submit written statements of their respective cases to the arbitrators and answer all material questions relating to the dispute. Submission of statements.

13. Parties to the reference shall, if required, submit to be examined by the arbitrators on oath or solemn affirmation or otherwise in relation to the matters in dispute.

14. At the time appointed for the reference the parties shall have ready at the rooms of the Association or elsewhere as directed the sale samples duly attested, and if required sample packages or complete bales. Samples, packages or bales so sent will be at the sender's risk and must be accompanied by a peon in charge and by a cooper to open the packages. Samples for inspection.

15. The parties to the reference and all persons claiming through them respectively shall produce before the arbitrators all books, deeds, papers, accounts, writings and documents within their possession or power which may be required or called for and do all other things which during the proceedings on the reference the arbitrators may require.

16. The arbitrators shall have general authority to require from either or both of the parties to the reference such further statements, explanations, and other information, evidence and materials as they may consider necessary for the adjudication of the dispute

and may, in such a case, by endorsement on the reference paper, extend the time for making an award by a period not exceeding one English calendar month.

17. The arbitrators shall proceed with the reference and make an award *ex-parte* in the absence of any party who shall after due notice refuse or neglect to attend without having satisfied the arbitrators that good and sufficient reason exists for such neglect or refusal.

18. No party to a reference shall, without the express permission of the arbitrators be entitled to appear by counsel, attorney, advocate or pleader, or insist on or require the arbitrators to hear or examine witnesses or receive oral or documentary evidence other than what is deemed necessary by the arbitrators.

19. The arbitrators may, before making a final award, and at the joint expense of the parties to the reference, consult counsel or solicitors to be selected by them on any question of law, evidence, practice or procedure arising in the course of the reference. In such cases the time for making an award may be extended for a period not exceeding 28 days.

20. The arbitrators shall make an award in writing in the form prescribed by the Association or notify their disagreement to the Secretary as early as possible and in any case within 28 days from the date of the first hearing of the reference or within the period of any permitted extension of time.

21. If the arbitrators fail to make an award or to agree upon their award within the prescribed period or any permitted extension thereof or if the arbitrators make an award on part only of the subject-matter of the reference, the Secretary shall forthwith call upon the umpire to enter upon the reference and the umpire shall thereupon proceed with the reference. The arbitrators shall, in such case, furnish the umpire with a brief statement of the facts of the case and their reasons for such failure to make an award or to agree upon their award or for awarding on part only of the subject-matter of the reference as the case may be.

22. The foregoing rules as to the practice and procedure before the arbitrators shall apply *mutatis mutandis* to the proceedings before the umpire.

23. If an arbitrator or umpire duly appointed neglects or refuses to act or is otherwise incapable of acting, or dies, a new arbitrator or umpire shall be appointed in accordance with the foregoing rules.

24. Parties to the reference shall do all acts necessary to enable the arbitrators or umpire to make a just and expeditious award, and shall not wilfully do or omit to do, or cause to be done or be omitted to be done, any act to delay or prevent the arbitrators or umpire in or from making an award. If either party shall be guilty of any such act or omission which delays the proceedings in any manner, the arbitrators or the umpire shall direct him to pay to the other party such costs as they or he may deem reasonable and may proceed with the hearing of the reference.

25. When a dispute stands referred to an umpire, he may proceed to adjudicate in the matter on the basis of the statement furnished to him by the arbitrators as provided by Rule 21 and shall make his award thereon within 14 days of his first entering on the reference or within the period of any permitted extension of time.

26. The arbitrators or umpire shall by their or his award determine exactly what they or he shall think fit to be done by either of the said parties, respecting the matters referred and shall direct to and by whom and in what manner and in what proportion the total costs of the reference and the award, including the fees payable to the arbitrators and umpire and the Association shall be paid.

27. All awards under these Rules shall be made in the forms prescribed therefor bearing stamps of the value laid down under the Indian Stamp Act or any other law for the time being in force and shall be lodged with the Secretary who shall send copies thereof to the parties.

28. Every award made under or in pursuance of these rules shall be final and binding on the parties to the reference and on their respective representatives notwithstanding death or legal disability occurring to any party, before or after the making of the award, and so that death or legal disability shall not operate as a revocation of the award.

29. Whenever an award directs that a certain act or thing shall be done by one party to the reference and such party fails to comply with the award, the party in whose favour the award was made may make an application for a further award determining the amount of damages or compensation payable by reason of such failure, and the Committee on receipt of such application shall proceed to appoint a sole arbitrator or two arbitrators and an umpire who may or may not be the same person or persons who made the first award. The arbitration on the said application shall then proceed in accordance with these rules and the award thereon may be filed separately or together with the original award.

30. Neither party to a dispute which has been submitted to arbitration under these rules shall bring or prosecute any suit or proceeding on any ground whatsoever against the arbitrators or the umpire, or the Secretary.

31. In respect of arbitrations conducted under these rules the following fees shall be paid by the parties to the reference or by those claiming under them, namely :—

(*a*) To a sole arbitrator a fee at the rate of Rs. 30 per hour or part thereof, subject to a maximum of Rs. 75.

(*b*) To each of two arbitrators a fee at the rate of Rs. 15 per hour or part thereof, subject to a maximum of Rs. 60 for each arbitrator.

(*c*) To an umpire a fee at the rate of Rs. 30 per hour or part thereof, subject to a maximum of Rs. 75.

(*d*) To the Association in every case a fee of Rs. 10.

32. If the parties to a reference shall take the reference out of the cognizance of the arbitrators or umpire, after the commencement of proceedings and before the publication of the award, they shall nevertheless be liable to pay fees to the arbitrators, umpire and Association at the rates specified in Rule 31 hereof.

33. A bill showing the amount due in respect of fees, stamp duties, etc., to the arbitrators, umpire and Association by each party to the dispute shall accompany any copy of the award sent in accordance with Rule 27, and shall be paid within seven days of the receipt thereof.

34. In addition to the fees mentioned in Rule 31, the parties to the dispute shall pay as and when demanded by the Secretary and as set out in the award, all other fees or charges incurred during the arbitration in accordance with Rule 19.

35. All notices required by these rules to be given shall be given in writing in the form prescribed by the Association and shall be sufficiently given if left at the last known place of abode or business of the party to whom the notice is addressed, or if sent by post prepaid addressed to him by name at such place of abode or business and not returned through the post as undelivered before the completion of the award and shall if sent by post be considered to have been given at the time at which the letter would, in the ordinary course, be delivered.

36. The provisions of the Indian Arbitration Act, 1899, or any modification or amendment thereof, or any other relevant Act for the time being in force, in so far as they are not inconsistent with these rules, shall apply to all arbitrations conducted by the Association.

37. These rules shall come into force on the Eleventh day of October 1932, on which date they shall supersede all previous rules relating to Arbitrations on Piecegoods.

STANDARD CONTRACT.

No._____ *Bombay,* _____

We, the undersigned (hereinafter called " the Buyers "), hereby agree to purchase from _____

_____

(hereinafter called " the Company "), the undermentioned goods upon the following terms and conditions, that is to say :—

Quality No.	Description.	Seasonal or non-seasonal.	Dimensions. In.	yds.	lbs.	No. of Bales.	Pieces in each Bale.	Total pieces.	Total lbs.	Rate ex-mills. Rs.	a	p.	Per lb./piece/yard.	Quality as.	Discount.	Brokerage.	Sahi.	Border.	Headings.	Designs.	Assortment of designs in each Bale.	Ticket or Stamps.

Delivery of the said goods shall be taken by the Buyers as follows :—

(Please turn over.)

THE TERMS AND CONDITIONS OF THE STANDARD CONTRACT FORM.

1. The quality of the goods shall, except in the case of a sale by sample, accord with the recognized standard quality cloth manufactured by the Company.

In the case of a sale by sample the buyers shall be deemed to have approved the sample furnished by the Company, unless the buyers shall within 4 days after the receipt of the sample intimate in writing to the contrary to the Company.

2. The Company does not guarantee, except where a particular assortment is specially stipulated, any fixed assortment in the deliveries of goods of various dimensions and patterns and bearing different numbers, and in such cases the buyers shall take delivery of and pay as herein agreed for all bales (not exceeding the contract quantity) from time to time ready for delivery regardless of the assortment.

3. Where the contract is for 100 bales or more, the buyers agree to accept at the price herein fixed an assortment of bales to the extent of 10 per cent. more or less than the contract quantity, and where the contract is for less than 100 bales the buyers agree to accept at the price herein fixed an assortment of bales to the extent of 5 per cent. more or less than the contract quantity, but as regards such limits the buyers shall not be obliged to take up more than 5 bales more or less of each sort, including any loose pieces of each sort.

4. In the case of goods sold at a fixed rate per pound the buyers shall not raise any objection or claim compensation for short weight so long as the average weight per bale in each lot delivered does not vary from the invoice weight by more than 2 per cent. per bale. The Company does not guarantee the weight of any goods sold by the piece.

5. The buyers shall not be entitled to any allowance or compensation for any deficiency in the width of dyed, bleached and/or calendered goods when such deficiency does not exceed one inch.

6. In the case of a sale of ready goods payment therefor shall be made and delivery thereof taken by the buyers within 8 days of sale.

7. In the case of a sale of goods for future delivery, when the period of delivery extends to two months or more and the quantity deliverable per month is not specified, the Company shall supply the goods in approximately equal lots per month, and the buyers shall on the last day of each English calendar month take delivery and pay for in cash against delivery of as many bales, approximating to the quantities specified in the contract, as shall have been made ready during that month, and either at the mill premises or at the godowns of the Company as the Company may direct: Provided that in the case of bales of which delivery is required in Bombay, the Company will ordinarily be willing to give delivery through the Selling Agents of the Company in the market, but giving delivery in the market shall not render the Company liable to a claim by the buyers for late delivery if the bales were ready for delivery at the mill premises or the godowns of the Company on the last day of the aforesaid calendar month.

8. The Company shall as far as possible, but without being under any obligation to do so, notify the buyers of the number and particulars of the bales ready for delivery at the end of each calendar month, and shall also furnish to the buyers if requested by the buyers in writing so to do the number and particulars of the bales ready for delivery from time to time during the month. Any such notification or furnishing of particulars by the Company as aforesaid shall not imply or be deemed to imply an obligation or undertaking on the part of the Company to give any further notification, or to furnish any further particulars, except upon the written request of the buyers, it being the duty of the buyers to ascertain the number and particulars of the bales ready for delivery from time to time and to pay for and take delivery thereof.

9. In the event of the buyers requesting the Company to despatch the goods either by rail, road or sea and the Company acceding to such request the goods shall be at the risk in all respects of the buyers from the time they leave the mill premises or the godowns of the Company as the case may be, including the risk of delay in delivery due to the non-booking of the goods by the Railway or Shipping Company for which the Company takes no responsibility.

10. Where the goods are to be delivered in lots or by instalments this contract shall be deemed and construed as a separate contract in respect of each lot or instalment, and the rights and liabilities of the Company and the buyers respectively shall be the same as though a separate contract had been made in respect of each lot or instalment.

11. All goods of which delivery shall not be taken by the buyers in accordance with the terms of this contract shall, as from the date on which delivery thereof ought to have been taken, be deemed to have been appropriated to this contract and the buyers shall be deemed to have assented to such appropriation without any further consent on their part than is evidenced by their being parties to and signing this contract. From the date of such appropriation the said goods shall be held by the Company for the account of the buyers and at their sole risk as regards loss, damage, deterioration or otherwise and the price of the goods *plus* all charges shall carry interest in favour of the Company from due date at the rate of 9 per cent. per annum and the Company shall be entitled at its sole discretion and after giving not less than seven days' written notice to the buyers, which shall be deemed to have been duly given if delivered at or sent by registered post to the last known place of business or residence of the buyers, to sell the said goods on account and at the risk of the buyers either by public auction and/or private sale and either together or in lots and at such time or times and on such terms and conditions as the Company may think fit. If the net sale proceeds of the goods shall be less than the amount due to the Company for the price of the goods *plus* interest and all charges, the buyers shall pay the difference to the Company on demand.

12. The Company shall have a general lien on all goods of the buyers for the time being in the possession of the Company (including goods already paid for but of which delivery may not have been taken by the buyers) for the total amount due to the Company for the time being under this contract and also for any amount due to the Company under any other contract with the buyers either alone or jointly with another or others.

13. In respect of all goods of which delivery shall not be taken by the buyers within 14 days after the due date the buyers agree to pay to the Company on demand annas eight per bale per month or any part of a month for godown rent and annas four per bale per month or any part of a month for insurance calculated from the expiry of such period of 14 days to the date on which actual delivery shall be taken by the buyers.

14. If any goods while in the possession of the Company shall be destroyed and/or damaged from any cause whatsoever after the due date for delivery thereof to the buyers, any sum recovered from the insurance of such goods against such destruction and/or damage may be applied by the Company in satisfaction in whole or in part as the case may be of the price of the said goods *plus* interest and all charges and if the sum so recovered shall be less than the price of the said goods *plus* interest at 9 per cent. and all charges the buyers shall pay the difference to the Company on demand, and on the other hand if the sum so recovered shall be greater than the price of the said goods *plus* interest at 9 per cent. and all charges the Company shall pay the excess to the buyers on demand.

15. If the Company shall be unable to deliver the whole or any part of any goods sold for future delivery by the time specified for delivery thereof by reason of the mills working short time or its being expedient to stop the mills temporarily or by reason of fire, war, stoppage or hindrance in the supply of raw materials or fuel, explosion, accident, strike, riot, lock-out or other disorganization of labour or transport, breakdown of machinery, or any inevitable or unforeseen event beyond human control directly or indirectly interfering with the working or the full working of the mills, the buyers shall take delivery of such bales as the Company may be in a position to deliver (if any) and the time for completing the contract

shall, as regards the bales not ready by the specified time, be extended for such time as the Company may reasonably require to make up for the delay caused by stoppage, hindrance to or interference with the working of the mills or any other events or circumstances before mentioned PROVIDED ALWAYS that should the inability to deliver in the case of non-seasonal goods be continuous during the period of three consecutive English calendar months, and in the case of seasonal goods during the period of one English calendar month, then the buyers shall be entitled by notice in writing of their intention to do so, to cancel the contract in respect of any bales then remaining to be manufactured.

16. If for any reasons other than those mentioned in the last preceding clause any portion of the contract goods is not ready by the specified time it shall be lawful for the buyers at their option either to cancel the contract in so far as it relates to the balance of the goods not then ready for delivery, or to extend the time of delivery for such period as the Company may reasonably require, not exceeding one month, PROVIDED ALWAYS that if the buyers shall elect to cancel the contract it shall be incumbent upon them to give to the Company within 7 days after the due date for delivery of the goods not then ready notice in writing of their intention to cancel, and in default of such notice within the time aforesaid the buyers shall be precluded from cancelling the contract and the time for delivery shall be deemed to have been extended for such period as the Company may reasonably require, not exceeding one month, to make ready for delivery the balance of the goods then undelivered.

17. In any of the cases provided for in the last two preceding clauses the buyers shall not be entitled to make any claim for damages, allowance, compensation or otherwise in respect of such non-delivery or late delivery and shall pay for the goods delivered at contract rates, and in the event of the time for delivery being or being deemed to have been extended all the provisions of this contract shall apply equally to the extended time as the time originally specified including therein the remedies reserved to the Company for failure on the part of the buyers to pay for and take delivery of the goods when ready within the extended period and including the liability of the buyers for interest.

18. The buyers shall not be entitled to make any claim for an allowance or otherwise in regard to the condition of the goods when once the goods have left the mill premises or the godown, as the case may be of the Company, unless the buyers prove that the damage was done at the mills, and the claim is lodged within 14 days of the delivery of the goods.

19. The buyers shall not be entitled to make any claim for an allowance or otherwise on the ground that the goods delivered are not in accordance with the contract unless notice in writing of their intention to make such claim shall have been given to the Company within one calendar month after the date of actual delivery of the goods to the buyers or to a carrier or other agent on behalf of the buyers. In default of any such notice the goods delivered shall be deemed to be in all respects in accordance with the contract.

20. In the event of any goods the subject of this contract or any portion thereof being destroyed or so damaged by fire, water or other cause beyond the control of the Company as to render them unmerchantable while stored at the mills or godowns of the Company pending due date of delivery, the contract in respect of such goods shall be deemed to have been cancelled by mutual consent and the buyers shall have no claim whatsoever against the Company in respect of such goods, but if the price of such goods shall have been then paid the buyers shall be entitled to a refund thereof.

21. All disputes and questions whatsoever which shall arise between the parties hereto out of or in connection with this agreement or as to the construction or application thereof or the respective rights and obligations of the parties hereunder or as to any clause or thing herein contained or any account or valuation to be made hereunder or as to any other matter in any way relating to these presents shall be referred to arbitration in accordance with the rules of the Millowners' Association, Bombay, for the time being in force regulating arbitrations with respect to piecegoods.

22. Notwithstanding any such reference to arbitration as aforesaid the buyers shall take delivery of the goods the subject of the reference and pay for the same as herein agreed and unless the arbitration award is to the effect that the goods under dispute are "no tender" the buyers shall be bound to accept the said goods on payment by the Company of the allowance (if any) awarded to the buyers. If, however, the arbitration award is to the effect that the goods are "no tender" the buyers shall be entitled to invoice back the said goods with any penalty the arbitrators may award.

23. Nothing appearing in the contract in any vernacular language, save only the name or signature of the buyer or his agent, shall be binding upon the Company.

RULES FOR THE ELECTION OF REPRESENTATIVES OF THE ASSOCIATION ON THE BOARD OF THE VICTORIA JUBILEE TECHNICAL INSTITUTE.

The Association is entitled to elect two members on the Board of the Victoria Jubilee Technical Institute so long as it continues to contribute not less than Rs. 2,000 per annum for the maintenance of the Institute.

1. Any member of the Association shall be eligible to act as Representative of the Association on the Board of the Victoria Jubilee Technical Institute.

2. The period of office of any elected Representative of the Association on the Board of the said Institute shall be one of three years. At the end of such period he shall retire but may be re-elected.

3. The appointment of the Association's Representatives shall be made at a general meeting of the Association and such Representatives shall *ex officio* be members of the Committee of the Association.

4. In the event of the disqualification of any of the Association's Representatives under Section 9 or 10 of the Rules and Regulations of the said Institute, or in the event of the decease or resignation of such Representative, or in the event of his ceasing for any reason to be a member of the Association, the Committee shall appoint a successor, who shall hold office up to that date at which the Representative whom he succeeds would, under Rule 2, have retired.

5. In the event of the absence of any of the Association's Representatives from three or more consecutive meetings of the Board, or in the event of any of the Association's Representatives applying for leave of absence, the Committee may, if they think fit and with the consent of the Board of the said Institute, appoint a substitute who shall hold office until the Representative whom he replaces resumes attendance or up to that date at which the Representative whom he replaces would, under Rule 2, have retired.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOARD OF TRUSTEES OF THE PORT OF BOMBAY.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10-30 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through any one duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute, such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

PROCEDURE IN CONNECTION WITH THE ELECTION OF THE REPRESENTATIVES OF THE ASSOCIATION ON THE LEGISLATIVE ASSEMBLY AND THE BOMBAY LEGISLATIVE COUNCIL.

Explanatory Note.

Prior to November 1920, the date of the first elections to the new Councils constituted under the Reforms Scheme, the Association's Representative on the Bombay Legislative Council had been elected in accordance with the provisions of the Association's Rules for the election of such members. Under the rules framed under the Government of India Act, 1919, however, the Association becomes a Commerce and Industry Constituency and is entitled to elect one member to the Legislative Assembly and one member to the Bombay Legislative Council. Election to these bodies will henceforth be held in accordance with special Rules and Regulations drawn up by the Government of India and the Local Government in that respect. The Rules and Regulations in question have been published in the *Gazettes*, but the following summary of their provisions, so far as they relate to elections in this Constituency, has been prepared for the convenience of members.

Notes as to the procedure to be followed in connection with the election of Members of the Association for the Bombay Millowners' Association Constituency of the Indian Legislative Assembly and the Legislative Council of the Governor of Bombay.

N.B.—It must be distinctly understood that the following Notes are drawn up merely for the convenience of members and are in no way to be considered as overriding the Rules and Regulations framed under Section 7 of the Government of India Act, 1919.

1. Members only of the Bombay Millowners' Association as defined in Rule 5 of the Association's Rules and Regulations will be eligible to vote at elections for, and be eligible for nomination as candidates for election to the above Councils. Rules. Part II and Part III.

The term member includes any person entitled to exercise the rights and privileges of membership on behalf of any person, firm, company, or other corporation registered as such member, provided such person is not disqualified under the provisions of Part II of the Electoral Rules, and has been duly nominated, in accordance with Clause 3 of these Notes by the said member.

2. The Secretary for the time being of the Association will be the Returning Officer for the Constituency. Regulations. Part I.

3. The Secretary will immediately before each election call upon each member to nominate a person, who is duly qualified under Rules 7, 8 or 9 of the Association's Rules and Regulations and who is not otherwise disqualified, for registration on an electoral roll and except as is hereinafter provided, only such person as is so nominated and registered will be eligible to vote on behalf of such member at the ensuing election, and be eligible for nomination as a candidate for election at the ensuing election. Regulations. Part II.

4. The Secretary will on or before a date to be fixed by the Local Government publish the Electoral Roll provided for in Clause 3 of these Notes at the Headquarters of the Association, and at the time of publishing the roll will in like manner publish a notice in the form prescribed in Schedule I attached to these Notes. Regulations. Part II, Clause 1 (3) and Clauses 4 and 5.

5. On receipt of the orders made by the Revising Authority in regard to any claims or objections that may be raised, the Secretary will make such cancellations in, and will prepare a list of such additions to, the Electoral Roll as may be required in accordance with such orders and will re-publish such amended Electoral Roll and list of additions at the Head quarters of the Association on or before a date to be fixed by the Local Government. Regulations. Part II, Clause 6.

Rules. Part III, Clause 9 (4).

6. The Electoral Roll will come into force from the date of re-publication provided for in Clause 5.

Regulations. Part II, Clause 7.

7. The Electoral Roll as amended and supplemented by the list of additions will be conclusive evidence for the purpose of determining whether any person is an elector in this Constituency.

Regulations. Part VIII, Clause (*j*).

8. A fresh Electoral Roll will be prepared for each election in the prescribed manner.

Rules. Part IV, Clause 11.

9. Any person whose name appears on the Electoral Roll of the Association may be nominated as a candidate for election in the manner hereinafter provided.

Regulations. Part III, Clause 1 (1).

10. Nominations will be by means of a nomination paper in Form I appended to the Electoral Regulations and which will be supplied by the Secretary to any member asking for the same.

Regulations. Part III, Clause 1 (2).

11. Every nomination paper will be subscribed by two members as proposer and seconder and will be signed by the candidate as assenting to the nomination.

Regulations. Part III, Clause 1 (3).

12. Where a member subscribes a larger number of nomination papers, those first received up to the number allowed will be deemed to be valid and the remainder invalid. Where in any such case the Secretary is not able to determine which nomination papers were received first, all such papers will be deemed to be invalid.

Regulations. Part III, Clause 1 (4).

13. Each candidate will be nominated by a separate nomination paper.

Regulations. Part III, Clause 2 (1).

14. Save as provided in Clause 15, every nomination paper will be presented to the Secretary at the Headquarters of the Association by the proposer or seconder on or before a date and at a time, if any, appointed by the Local Government in this behalf.

Regulations. Part III, Clause 2 (2).

15. A candidate may be nominated by a nomination sent by post so as to reach the Secretary before the time appointed as aforesaid in Clause 14. The proposer and seconder will append to such nomination paper a certificate from a Gazetted Revenue or Judicial Officer that they have signed the paper in his presence and that they are members of the Association.

Regulations. Part III, Clause 3 (1), and (2).

16. A candidate who has been duly nominated for election may withdraw his candidature by a written and signed communication delivered to the Secretary not less than fourteen clear days before the date fixed for the recording of votes; or if the period between the dates fixed for the scrutiny of nomination papers and the recording of votes is less than fourteen clear days, not later than the date fixed for such scrutiny. The Secretary will forthwith publish any such withdrawal in such newspapers as he may select and, where the name of the candidate has been inserted in any voting paper, will cause the same to be cancelled.

Rules. Part IV, Clause 11 (3).

17. A candidate who has withdrawn his candidature will not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election.

Regulations. Part III, Clause 2 (3).

18. In the event of the death of a candidate between the date fixed for the presentation of nomination papers and the date fixed for recording votes, all proceedings with reference to such election will be commenced afresh with the exception of proceedings in connection with the drawing up of the Electoral Roll as provided for in Clauses 3 to 6. Fresh dates for the stage of such election will be prescribed by the Local Government.

Regulations. Part III, Clause 4 (1).

19. On the date and at the time appointed by the Local Government for the scrutiny of nomination papers, every candidate or his election agent, and his proposer and seconder may attend at the Headquarters of the Association and the Secretary will allow them to examine all nomination papers which have been received by him.

20. The Secretary will examine the nomination papers and will decide all objections which may be made to any nomination paper on the ground that it does not comply with the provisions of Clauses 9, 10, 11, 12 and 13, and may reject, either of his own motion, or on such objection, any nomination paper on such ground or on the ground that it was not received at or before the time appointed for the nomination of candidates; or that the candidate has not complied with the provisions of Clause 22; the decision of the Secretary, with the reasons therefor, will be endorsed by him on the nomination paper in respect of which such decision is given. Regulations. Part III, Clause 4 (2)

21. The Secretary will forthwith publish in such newspapers as he may select the names of the candidates who have been validly nominated, and the order in which the names of the candidates will appear in the voting paper. Regulations. Part III, Clause 5 (1)

22. On or before the date on which a candidate is nominated the candidate will make in writing and sign a declaration appointing either himself or some other person who is not disqualified under the Electoral Rules to be his election agent and no candidate will be deemed to be duly nominated unless such declaration has been made. Rules. Part IV, Clauses 11 and 15.

23. The appointment of an election agent, whether the election agent appointed be the candidate himself or not, may only be revoked by a writing signed by the candidate and lodged with the Secretary and will operate from the date on which it is so lodged. Rules. Part IV, Clause 16 (1).

24. In the event of such a revocation or of the death of any election agent, whether such event occurs before, during or after the election, then the candidate will appoint forthwith another election agent and declare his name in writing to the Secretary. Rules. Part IV, Clause 16 (2).

25. Within one month or such longer period as the Governor may allow after the date of the declaration of the election, every candidate, either personally or through his election agent, will cause to be lodged with the Secretary a return of his election expenses containing the particulars specified in Schedule III appended to the Electoral Rules. Rules. Part IV, Clause 17 (1).

26. Every such return will contain a statement of all payments made by the candidate or by his election agent or by any person on behalf of the candidate or in his interests for expenses incurred on account of, or in respect of, the conduct and management of the election and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware. Rules. Part IV, Clause 17 (2).

27. The return will be accompanied by declarations by the candidate and his election agent which will be in the form contained in Schedule III appended to the Electoral Rules and will be made on oath or affirmation before a Magistrate. Rules. Part IV, Clause 17 (3).

28. The Local Government will cause to be prepared in such manner, and maintained, for such time, as it may direct, a record showing the names of all candidates at every election under these rules and the date on which the return of election expenses of each candidate has been lodged with the Secretary. Rules. Part IV, Clause 17 (4).

29. If the number of candidates who are duly nominated and who have not withdrawn their candidature before such time as the Local Government may fix in this behalf exceeds that of the vacancies, a poll will be taken. Rules. Part IV, Clause 12 (1).

30. If the number of such candidates is equal to the number of vacancies, all such candidates will be declared to be duly elected. Rules. Part IV, Clause 12 (2).

31. If the number of such candidates is less than the number of vacancies, all such candidates will be declared to be elected and the Governor will, by a notification in the *Bombay Government Gazette*, call for fresh nominations for the remaining vacancy or vacancies and if any such are received, will call upon the Association to elect a member or members, as the case may be. Rules. Part IV, Clause 12 (3).

Rules. Part IV, Clause 12 (4), and Regulations, Parts V & VI.

32. Votes will be given by ballot and no votes shall be received by proxy. The voting paper will be in Form II-A appended to the Electoral Regulations, and the procedure laid down in Parts V and VI of the Electoral Regulations for the recording of votes will be followed.

Regulations. Part V, Clause 1 (c) and (d).

33. Each member shall be entitled to one vote only.

Regulations: Part VI, Clause 1 (1):

34. Votes will be counted by or under the supervision of the Secretary, and any candidate or candidates, or in the absence of a candidate, a representative duly authorized by him in writing will have the right to be present at the time of counting.

Rules. Part IV, Clause 12 (7).

35. When the counting has been completed, the Secretary will forthwith declare the candidate to whom the largest number of votes has been given, to be elected.

Rules. Part IV, Clause 12 (8):

36. Where any equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to whom such one additional vote will be deemed to have been given will be made by lot to be drawn in the presence of the Secretary of the Association and in such manner as he may determine.

Rules. Part IV, Clause 12 (9).

37. The Secretary will without delay report the result of the election to the Secretary to the Council, who will publish the name of the candidate elected in the *Bombay Government Gazette*.

SCHEDULE.

Notice under Regulation 4, Part II of the Legislative Assembly Electoral Regulations and of the Bombay Legislative Council Electoral Regulations.

Regulations. Part II, Clauses 4 & 5.

1. The Electoral Roll of the Bombay Millowners' Association Constituency is hereby published in accordance with Regulation 3, Part II.

2. Any person entered on the roll who objects to any entry in the roll or any person claiming to be entered in the roll should lodge his claim or objection in the following manner :—

(*a*) Such claim or objection shall be made in writing and shall specify the Constituency in question, the grounds on which the right of any person to be entered in the roll is asserted or denied, the evidence which the claimant or objector intends to lead, the address of the claimant or objector, his number, if any, in the Electoral Roll and the area in the roll for which he is entered and in the case of an objection, the number in the Electoral Roll of the person to whose entry objection is taken and the area in the roll for which he is entered.

(*b*) Four copies of the claim or objection shall be delivered or sent by post so as to reach the office of the Judge authorized to receive the claim or objection under the Regulations on or before the third day from the publication of the roll, excluding the day of such publication.

(*c*) A claim or objection which is not lodged in the manner herein prescribed or by a person not entitled to lodge the same, shall be rejected.

3. Claims and objections relating to this roll should be sent to the Chief Judge of the Court of Small Causes, Bombay.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOMBAY MUNICIPAL CORPORATION.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee, in consultation with the Municipal Commissioner, shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot box shall be open from 11 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through anyone duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two Scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy, an appointment to fill such vacancy shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

Sections of the City of Bombay Municipal Act, III of 1888, *as amended by Act IX of* 1928, *pertaining to the Election of Councillors by the Bombay Millowners' Association.*

Section 5. (1) The Corporation shall consist of one hundred and eight Councillors, as follows, namely :—

Seventy-six Councillors elected at Ward elections ;

Fourteen Councillors appointed by Government ;

Four Councillors elected as follows :—

One by the Bombay Chamber of Commerce,
One by the Indian Merchants' Chamber and Bureau,
One by the Bombay Millowners' Association,
One by Fellows ;

Four Councillors elected by delegates,

and ten co-opted Councillors elected by transferable vote by the Councillors elected and appointed under the preceding clauses of this section.

(1) [*Repealed by Act XVI of* 1895.] Section 6.

(2) Councillors selected or appointed to succeed retiring Councillors shall come into office on the day for the retirement of the Councillors whom they are to succeed.

All members of the Corporation constituted as aforesaid shall retire from office at noon on the first day of April, three years after they take office, which day is in this Act referred to as the day for retirement. Section 7.

Any person who ceases to be a Councillor shall, unless disqualified, be re-eligible. Section 8.

A person shall not be qualified to be elected to be a Councillor at an election by a Chamber or Association mentioned in sub-section (1) of Section 5 or at a Fellows' election, unless he is at the time of the election a member of that Chamber or Association or a person entitled to exercise the rights and privileges of membership on behalf and in the name of any firm, company or corporation registered as a member of such Chamber or Association or a Fellow, as the case may be, and unless, in the case of a Fellow, he resides in the city. Section 15.

(1) General Elections of Councillors shall be fixed by the Commissioner, subject to the provisions of Section 23, to take place triennially on such days in the months of January and February as he shall think fit. Section 22.

(2) [*Repealed by Act XVI of* 1895.]

(3) Elections to fill casual vacancies shall be fixed by the Commissioner to take place on such days as he shall think fit, as soon as conveniently may be after the occurrence of the vacancies.

The dates for all General Elections shall be fixed in the following order, and with the following intervals, namely :— Section 23.

Firstly.—The Ward elections shall be fixed to take place simultaneously for all the Wards.

Secondly.—The day for the election by the Chamber or Association mentioned in sub-section (1) of Section 5 shall be fixed at an interval not exceeding twenty-one days after the day fixed for the Ward elections.

Thirdly.—The day for the Fellows' election shall be fixed at an interval not exceeding fourteen days after the day fixed for the elections by the Chamber and Association mentioned on sub-section (1) of Section 5.

Fourthly.—The election of co-opted Councillors shall be held on a day fixed by the Commissioner subsequent to the above-mentioned elections and the appointment of Councillors by Government but prior to the day for retirement.

(1) Elections of Councillors by the Chamber and Association mentioned in sub-section (1) of Section 5 shall be made by the members for the time being of the said Chamber or Association subject to the provisions of Section 15, in such manner as shall from time to time be determined at a meeting of the said Chamber or Association convened in accordance with the rules at the time in force in this behalf. Section 31.

(2) The Secretary to the said Chamber or Association shall make a return in duplicate to the Commissioner setting forth the name in full of every person so elected.

(1) The result of every election shall be declared by fixing, as soon as may be after the election, in some conspicuous place in the Chief Municipal Office, a notice certifying the names of the persons, if any, elected, and in the case of a contested election the number of votes recorded for each candidate. Section 32.

(2) The said notice shall be signed in the case of a Ward election, and in the case of an election by Councillors, by the Commissioner, and in the case of an election by a Chamber or Association mentioned in sub-section (1) of Section 5, by the Secretary of such Chamber or Association, and in the case of a Fellows' election by the Registrar of the University of Bombay.

THE MILLOWNERS' ASSOCIATION, BOMBAY.

LIST SHOWING THE VARIOUS STATISTICAL RETURNS PUBLISHED BY THE ASSOCIATION, THEIR RESPECTIVE SUBSCRIPTIONS, ETC.

	MEMBERS.		NON-MEMBERS.		POSTAGE.	
	Yearly.	Charge per copy.	Yearly.	Charge per copy.	Yearly.	Per copy.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Yarn and Piecegoods Trade Statistics of Bombay	1 copy free, additional copies @ Rs. 2-8-0 each.		24 0 0	2 8 0	Free	Free
Yarn and Piecegoods Trade Statistics of British India.. ..	Do.		24 0 0	2 8 0	Do.	Do.
Current Quotations of Local - made Piecegoods and Yarns—Issued fortnightly ..	....	....	6 0 0	0 6 0	0 12 0	0 0 6
Rules and Regulations of the Association etc.	....	0 8 0	....	1 0 0	....	0-2-0 Inland. 0-4-0 Foreign.
Annual Report of the Association.	1 copy free and for additional copies each Rs. 12-8-0.		....	12 8 0 for current issues 15 0 0 for back numbers	....	1-8-0 Inland 3-0-0 Foreign
Mill Statement showing Cotton Spinning and Weaving Mills working and in course of erection in India on 31st August each year issued yearly.	2 paper and 1 cloth copies free and for additional copies each— Paper .. 3 0 0 Cloth .. 4 0 0		Paper .. 3 0 0 Cloth .. 4 0 0		Paper .. 0 4 0 Cloth .. 0 8 0	

MONTHLY STATISTICS OF COTTON SPG. & WVG. IN INDIAN MILLS.

CORRIGENDA.

		March 1934. For	March 1934. Read
Page 4, Col. 7--Total Br. India.	(Lbs.	551,250,945	551,398,085
	(Doz.	1,409,639	1,487,433
" " " "--Grand Total.	(Lbs.	645,713,715	645,860,855
	(Doz.	1,509,358	1,587,152
" 31 " "--Hosiery 1933-34.	(Lbs.	2,035,493	2,182,633
	(Doz.	603,892	681,686
" " " "--Grand Total.	(Lbs.	551,250,945	551,398,085
	(Doz.	1,409,639	1,487,433
" 33 " "--Tent Cloth.	Lbs.	2,189,311	2,189,310
" " " "--Hosiery 1933-34.	(Lbs.	2,193,217	2,340,357
	(Doz.	667,600	745,394
" " " "--Miscellaneous.	Lbs.	4,863,953	4,864,133
" " " "--Grand Total.	(Lbs.	645,713,715	645,860,855
	(Doz.	1,509,358	1,587,152

Corresponding changes should be made in the Introductory Note on Pages 1 and 2.

No. 1.—ABSTRACT STATEMENT of the QUANTITY (in pounds) of YARN spun.

[NOTE.—The statistics of yarn represent the quantities of all yarn actually spun in the mills whether they are subsequently woven in the mills or not.]

	MONTH OF MARCH			TWELVE MONTHS, APRIL TO MARCH		
	1932	1933	1934	1931-32	1932-33	1933-34
British India						
Bombay	49,807,740	40,953,945	39,361,162	549,038,671	558,594,709	484,714,674
Madras	8,454,328	8,840,920	8,361,594	87,728,479	104,909,653	93,274,429
Bengal	3,398,776	3,634,117	3,431,899	37,620,373	40,821,488	39,912,599
United Provinces	7,469,451	7,969,242	7,118,916	89,731,242	93,129,775	93,865,034
Ajmer-Merwara	600,443	697,186	692,140	6,962,180	7,796,752	8,097,630
Punjab	438,267	341,728	195,616	5,171,435	5,063,015	2,570,562
Delhi	1,879,905	1,978,595	1,800,351	24,471,590	26,791,043	24,352,431
Central Provinces and Berar	3,547,229	4,100,223	3,961,151	44,142,990	45,385,349	41,595,480
Burma	289,799	286,764	267,253	3,258,696	3,280,395	3,329,251
TOTAL	75,885,938	68,811,720	65,190,082	843,125,656	885,772,179	796,711,790
Foreign Territory						
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), Kishangarh, Cambay, Kolhapur, Cochin, Rajkot, Ratlam (*a*) and the French Settlements at Pondicherry	10,562,216	10,763,577	10,284,175	118,247,364	130,649,685	124,349,193
GRAND TOTAL	86,448,154	79,575,297	75,474,257	966,373,020	1,016,421,864	921,060,983

(*a*) Figures for Ratlam are being reported from April, 1932.

No. 2.—ABSTRACT STATEMENT of the QUANTITY of WOVEN GOODS Manufactured.

[NOTE.—The weight in pounds represents the weight of all woven goods; the measure in yards relates only to grey and coloured piece-goods and is estimated from the poundage on a conventional basis; the figures in dozens relate to grey and coloured goods other than piece-goods, and to hosiery, the weight of these being estimated mainly on a conventional basis and included in the poundage.]

		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
British India							
Bombay	pounds	40,193,464	34,676,099	34,500,596	459,247,935	462,222,027	415,072,223
	yards	199,331,250	170,596,647	175,765,715	2,188,300,219	2,265,897,230	2,024,533,240
	dozens	64,365	43,285	49,135	656,462	608,700	506,611
Madras	pounds	2,018,856	1,838,087	1,782,570	21,773,591	22,558,331	20,130,941
	yards	6,194,444	5,679,942	5,637,436	68,816,942	70,547,281	65,335,816
	dozens	25,091	30,530	30,613	254,528	354,003	259,022
Bengal	pounds	1,510,192	1,932,259	2,186,223	17,204,092	20,852,057	23,641,968
	yards	7,209,748	9,372,797	10,444,258	79,364,057	97,698,563	114,648,745
	dozens	20,464	18,509	23,015	173,145	226,835	222,933
United Provinces	pounds	3,200,288	3,658,937	3,971,407	36,309,851	41,466,090	47,410,399
	yards	12,824,769	14,270,951	15,495,284	144,201,542	162,851,883	180,794,571
	dozens	16,580	20,690	20,028	218,332	245,989	196,034
Ajmer-Merwara	pounds	544,947	577,055	526,450	5,866,202	6,709,836	6,455,056
	yards	2,115,632	2,172,540	2,087,118	21,274,475	24,380,251	23,592,625
	dozens	..	..	..	199	41	39
Punjab	pounds	208,786	177,867	25,887	2,075,615	2,250,317	1,440,032
	yards	806,812	637,091	81,814	7,575,081	8,431,498	4,920,999
	dozens	2,524	549	..	14,592	16,054	4,225
Delhi	pounds	1,660,974	1,470,440	1,340,966	21,657,522	21,118,976	18,342,396
	yards	6,021,813	5,711,186	5,222,255	71,432,292	76,494,047	69,123,893
	dozens	3,825	13,850	15,194	14,981	89,517	146,463
Central Provinces and Berar	pounds	1,632,971	1,781,267	1,875,646	21,100,828	20,712,421	18,613,593
	yards	6,501,204	6,707,626	7,415,683	81,656,751	78,427,537	69,839,146
	dozens	1,256	789	4,080	21,123	23,142	34,388
Burma (*a*)	pounds	..	..	32,385	..	..	206,027
	yards	..	..	..	..	..	..
	dozens	..	..	20,453	..	..	117,133
Bihar and Orissa (*b*)	pounds	..	7,034	5,743	..	60,911	85,450
	yards	..	16,623	13,501	..	141,982	196,550
	dozens	..	..	39	..	139	615
TOTAL	pounds	50,970,478	46,119,045	46,247,873	585,295,636	597,951,966	551,250,945
	yards	241,005,672	215,165,403	222,163,067	2,662,821,359	2,764,870,272	2,552,985,585
	dozens	134,139	128,202	162,557	1,353,362	1,564,420	1,409,639
Foreign Territory							
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), Cambay, Rajkot, Porbandar, Kolhapur, Cochin, Sangli (*c*), Ratlam (*d*) and the French Settlements at Pondicherry.	pounds	7,596,909	8,079,914	8,730,259	86,961,996	96,949,091	94,462,770
	yards	30,271,915	33,106,032	37,109,393	327,269,802	385,028,677	392,066,142
	dozens	10,537	6,328	8,064	100,641	128,892	99,719
GRAND TOTAL	pounds	58,567,387	54,198,959	54,978,132	672,257,632	694,901,057	645,713,715
	yards	271,277,587	248,271,435	259,272,460	2,989,891,161	3,149,898,949	2,945,051,727
	dozens	144,676	134,530	170,621	1,454,003	1,693,312	1,509,358

(*a*) Returns from Burma are being reported from August, 1933.
(*b*) Figures for Bihar and Orissa are being reported from April, 1932.
(*c*) Returns from Sangli have not been received since October, 1931.
(*d*) Figures for Ratlam are being reported from April, 1932.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun

BOMBAY PRESIDENCY

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	178,648	126,838	168,126	2,846,287	2,732,668	2,363,885
2	723,269	671,377	514,845	7,570,316	8,545,246	6,353,863
3	116,473	71,286	100,748	1,464,124	1,454,530	1,291,799
4	443,613	308,057	431,279	6,356,181	4,758,944	5,651,316
5	13,959	19,807	10,664	482,161	204,858	247,155
6	259,819	403,234	273,854	4,407,997	4,668,222	4,897,590
7	1,242,322	853,294	562,332	14,899,987	12,872,173	9,658,248
8	203,444	344,528	431,612	5,400,721	5,356,622	6,377,700
9	668,660	376,999	427,092	7,687,832	7,312,169	6,483,878
10	1,179,487	1,002,243	629,425	12,387,052	14,078,133	11,996,565
Total, Nos. 1 to 10	5,029,694	4,177,663	3,549,983	63,502,638	61,983,565	55,321,999
11	607,310	977,567	443,709	11,565,688	11,911,871	6,994,560
12	595,066	348,127	619,243	9,295,147	9,236,801	8,249,282
13	1,569,963	834,760	380,562	13,046,356	13,074,503	7,900,239
14	1,143,383	1,267,307	1,511,925	15,896,498	17,437,179	18,747,910
15	918,981	663,477	436,912	11,322,680	9,544,015	6,027,570
16	1,255,681	1,029,579	925,937	14,333,207	14,090,282	13,439,251
17	1,037,920	374,867	600,311	9,773,678	11,601,342	6,925,344
18	978,124	1,192,544	1,017,004	13,166,082	14,207,289	13,277,403
19	153,526	159,097	267,153	2,494,799	2,377,530	2,689,878
20	10,890,437	9,753,912	9,909,294	113,143,594	120,297,586	112,858,059
Total, Nos. 11 to 20	19,150,391	16,601,237	16,102,050	214,037,735	223,778,398	197,109,496
21	3,936,839	2,151,258	1,479,182	42,774,686	32,489,800	23,420,971
22	3,329,407	2,557,572	2,265,291	33,773,090	36,294,789	27,367,179
23	321,965	191,807	59,404	2,580,282	2,704,376	869,072
24	2,469,434	1,984,835	1,759,679	31,132,399	28,508,945	21,752,419
25	258,824	106,694	72,853	2,535,155	1,707,639	1,129,402
26	674,686	572,695	530,198	6,747,916	7,143,401	6,754,831
27	304,046	260,317	164,099	2,007,028	2,345,229	2,566,498
28	1,017,045	827,140	739,884	10,540,326	10,092,018	8,857,972
29	207,727	295,549	445,840	2,568,883	3,111,723	3,745,799
30	4,992,327	4,757,338	5,087,209	53,327,363	58,489,324	55,353,316
Total, Nos. 21 to 30	17,512,300	13,705,205	12,603,639	187,987,128	182,887,244	151,817,459
31	122,803	90,552	38,080	1,722,941	2,424,328	820,137
32	989,695	699,720	961,868	10,319,559	11,064,838	11,067,233
33	43,226	66,437	51,441	462,101	646,191	826,281
34	321,770	229,703	226,527	2,827,897	3,126,156	2,292,967
35	63,425	86,128	97,813	898,629	1,150,238	1,168,454
36	460,038	167,362	105,730	5,370,187	5,627,022	1,204,845
37	892	17,927	14,297	72,225	121,317	106,884
38	101,808	147,956	389,328	999,842	1,292,901	3,020,704
39	18,640	32,203	25,901	354,767	407 896	320,640
40	3,577,551	2,504,165	2,341,088	30,138,791	32,347,839	27,370,542
Total, Nos. 31 to 40	5,699,848	4,042,153	4,252,073	53,166,939	58,208,756	48,198,687
Above 40	2,386,530	2,408,633	2,745,619	29,578,382	31,163,398	31,341,644
Wastes, etc.	28,977	19,054	107,798	765,849	573,348	925,389
GRAND TOTAL	49,807,740	40,953,945	39,361,162	549,038,671	558,594,709	484,714,674

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

BOMBAY ISLAND

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	120,504	90,658	107,918	2,196,067	2,133,599	1,704,965
2	539,849	513,112	378,933	5,563,967	6,610,029	4,415,056
3	116,473	69,631	99,514	1,415,843	1,443,559	1,242,920
4	379,770	215,286	265,969	5,276,351	3,029,201	3,732,745
5	13,959	19,807	10,664	477,390	202,301	246,857
6	228,542	302,157	202,115	3,801,519	4,037,823	4,362,681
7	1,195,330	805,273	486,032	13,273,420	10,912,760	8,214,843
8	197,893	323,200	428,222	5,283,176	5,213,422	6,150,781
9	572,821	292,424	342,518	6,066,425	5,873,141	4,610,091
10	874,372	738,131	465,376	9,144,024	10,244,705	8,034,172
Total, Nos. 1 to 10	4,240,013	3,369,679	2,787,261	52,498,182	49,700,540	42,715,111
11	361,301	587,103	321,783	6,806,133	7,190,643	4,365,472
12	501,787	287,893	500,120	7,778,210	7,556,415	6,486,039
13	1,199,886	524,206	309,918	9,043,267	9,458,220	5,152,554
14	928,489	923,273	1,289,761	12,050,363	13,631,750	14,594,802
15	816,844	540,124	308,537	9,112,701	7,590,312	4,468,479
16	911,511	679,089	691,872	10,227,655	10,034,448	9,742,625
17	914,964	182,603	422,330	8,641,544	9,935,647	4,964,698
18	797,877	1,004,999	873,059	10,760,747	11,864,913	10,934,443
19	15,230	14,558	22,145	323,808	217,846	344,787
20	4,313,950	2,827,800	2,707,651	46,377,202	43,613,893	31,660,962
Total, Nos. 11 to 20	10,761,839	7,571,648	7,447,176	121,121,630	121,094,087	92,714,861
21	2,847,283	1,042,889	1,052,240	27,248,957	19,226,576	13,006,148
22	2,218,934	1,766,468	1,756,061	22,752,505	24,435,586	20,582,289
23	104,174	13,059	32,717	898,807	836,329	199,765
24	1,938,434	1,694,296	1,482,452	24,657,005	24,144,497	17,592,155
25	245,277	89,213	55,919	2,220,573	1,411,337	604,634
26	282,438	262,311	209,872	3,172,291	3,101,093	2,681,264
27	105,045	131,078	105,684	965,212	1,104,725	1,669,255
28	533,531	502,599	326,775	5,003,225	5,587,950	4,207,521
29	8,523	2,673	42,134	185,416	79,978	153,060
30	1,565,657	1,215,649	1,331,075	17,668,660	17,131,012	13,364,177
Total, Nos. 21 to 30	9,849,296	6,720,235	6,394,929	104,772,651	97,059,083	74,060,268
31	34,047	31,810	25,544	545,570	990,988	359,980
32	689,606	335,139	423,498	7,250,123	6,953,477	5,515,947
33	..	14,763	35,472	10,920	160,199	583,910
34	227,562	186,719	215,838	1,952,269	2,424,350	1,920,678
35	953	3,558	..	213,459	308,377	9,323
36	333,243	106,218	74,321	4,181,860	4,706,887	691,889
37	..	17,927	14,297	..	17,927	58,982
38	27,520	70,450	292,474	349,865	489,900	1,836,995
39	5,904	7,145	25,901	106,244	82,642	194,440
40	1,877,816	1,012,782	910,582	14,867,704	15,455,803	10,259,137
Total, Nos. 31 to 40	3,196,651	1,786,511	2,017,927	29,478,014	31,590,550	21,431,281
Above 40	869,486	758,678	1,102,053	12,954,822	12,904,256	10,801,391
Wastes, etc.	28,977	19,054	107,798	764,546	573,348	924,877
GRAND TOTAL	28,946,262	20,225,805	19,857,144	321,589,845	312,921,863	242,647,789

Note.—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

AHMEDABAD

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	38,638	21,072	45,347	450,160	390,012	485,361
2	44,116	45,045	45,360	465,981	298,425	500,422
3	..	181	326	32,147	9,497	3,893
4	62,740	51,310	99,118	641,900	936,185	1,212,393
5	..	..	..	..	..	..
6	872	314	362	15,800	11,626	2,157
7	2,880	..	..	214,459	..	1,295
8	..	211	76	8,694	5,817	1,194
9	..	..	..	160	2,072	18
10	7,641	7,235	2,296	68,089	164,213	91,169
Total, Nos. 1 to 10	156,887	125,368	192,885	1,897,390	1,817,847	2,297,902
11	..	..	..	2,176	8,131	12,505
12	16,312	2,365	18,964	283,830	195,249	386,404
13	2,819	15,704	317	77,706	160,060	211,576
14	131,951	121,120	108,257	2,006,680	1,955,580	1,605,712
15	10,571	65,520	12,940	494,357	566,091	415,502
16	40,191	97,836	51,957	700,419	844,483	796,376
17	37,595	33,600	6,980	138,431	149,221	83,181
18	66,384	37,421	69,552	571,747	534,239	575,681
19	110,660	133,305	233,199	1,964,903	1,975,628	2,112,236
20	4,676,546	5,512,749	6,279,112	49,276,830	56,864,966	65,316,632
Total Nos. 11 to 20	5,093,029	6,019,622	6,781,278	55,517,079	63,253,648	71,515,805
21	640,264	682,920	129,336	10,253,587	8,467,112	5,679,051
22	654,505	158,816	69,352	5,996,805	5,147,428	746,661
23	189,692	158,416	20,753	957,192	1,723,513	579,222
24	213,693	57,600	30,461	2,465,189	1,122,577	651,242
25	9,159	8,055	7,490	219,295	191,625	117,647
26	161,475	31,089	144,762	993,203	914,973	1,218,509
27	199,001	129,239	26,430	1,002,197	1,240,484	621,756
28	362,855	290,460	382,954	4,454,299	3,250,639	4,154,428
29	198,160	291,874	403,706	2,370,979	3,026,705	3,591,437
30	3,124,350	3,060,912	3,386,869	32,198,715	36,645,163	37,102,500
Total, Nos. 21 to 30	5,753,154	4,869,381	4,602,113	60,911,461	61,730,219	54,462,853
31	79,860	49,431	..	462,898	1,092,616	163,378
32	275,209	351,863	435,560	2,528,854	3,837,573	4,309,702
33	41,265	30,625	15,969	417,242	444,444	242,371
34	90,364	39,476	10,689	816,848	672,387	364,638
35	62,472	82,570	97,813	685,170	841,861	1,159,131
36	100,317	32,309	23,842	791,222	562,536	321,644
37	575	..	..	71,187	103,420	47,902
38	60,494	64,678	96,854	534,715	698,114	1,125,960
39	12,736	25,058	..	248,523	325,254	126,200
40	1,446,870	1,279,077	1,279,981	13,060,977	14,713,778	14,401,288
Total, Nos. 31 to 40	2,170,162	1,955,087	1,960,708	19,617,636	23,291,983	22,262,214
Above 40	1,360,979	1,420,686	1,520,969	14,420,395	16,070,045	18,388,301
Wastes, etc.	..	..	..	..	..	512
GRAND TOTAL .	14,534,211	14,390,144	15,057,953	152,363,961	166,163,742	168,927,587

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

MADRAS

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	..	..	..	..	..	..
2	46,647	41,049	39,007	607,546	627,944	453,249
3	..	..	..	..	..	..
4	72,098	64,554	67,700	666,146	748,791	766,290
5	..	1,132	..	14,607	3,437	4,283
6	52,524	37,350	37,277	541,564	652,744	421,052
7	54,692	84,518	61,409	570,070	682,695	605,612
8	27,605	23,721	16,505	364,319	353,119	184,697
9	51,239	45,653	41,393	268,095	381,851	472,314
10	114,646	93,037	61,780	1,045,375	1,200,004	751,636
Total, Nos. 1 to 10	419,451	391,014	325,071	4,077,722	4,650,585	3,659,133
11	164,813	286,810	230,609	1,781,531	2,493,328	2,839,544
12	122,406	198,656	197,948	1,466,677	2,054,644	1,971,553
13	62,769	64,045	56,650	422,742	763,689	798,831
14	10,275	15,415	60,226	340,014	283,542	904,436
15	543,878	486,053	415,445	5,866,450	5,979,688	4,960,855
16	94,836	92,527	79,526	1,239,636	1,294,385	1,042,649
17	50,197	17,616	8,666	69,018	485,062	190,224
18	153,273	128,582	162,779	2,607,820	2,290,416	1,892,470
19	213,566	350,591	278,597	3,620,179	4,388,830	4,860,500
20	2,153,506	2,132,718	1,762,566	20,007,868	28,329,700	26,252,278
Total, Nos. 11 to 20	3,569,519	3,773,013	3,253,072	37,421,935	48,363,278	45,713,340
21	867,600	649,345	654,870	6,431,519	7,038,504	6,097,544
22	717,057	805,906	802,403	9,640,283	9,588,956	8,674,777
23	177,673	196,910	109,948	1,290,241	1,458,918	1,216,028
24	680,143	678,678	634,201	6,277,923	8,353,796	5,994,607
25	166,103	199,994	58,298	1,765,022	1,907,959	850,542
26	189,521	305,660	197,728	2,929,780	3,998,380	2,580,809
27	9,862	18,525	3,884	30,672	146,324	81,142
28	600,110	617,640	358,320	5,315,358	6,239,606	5,174,003
29	..	..	..	..	3,019	7,076
30	337,818	330,990	207,229	3,597,919	3,626,159	3,016,551
Total, Nos. 21 to 30	3,745,887	3,803,648	3,026,881	37,278,717	42,361,621	33,693,079
31	3,533	..	..	3,533	117,570	74,759
32	404,884	318,732	300,203	4,745,512	4,601,362	3,037,413
33	..	..	..	..	..	1,168
34	..	..	..	..	..	5,497
35	..	..	..	..	..	87,439
36	..	..	13,122	1,295	1,202	56,257
37	..	..	..	..	..	..
38	..	..	18,925	..	..	282,720
39	..	..	..	..	11,582	..
40	143,735	355,302	1,218,077	2,134,603	2,360,394	8,868,402
Total, Nos. 31 to 40	552,152	674,034	1,550,327	6,884,943	7,092,110	12,413,655
Above 40	30,941	36,080	88,772	461,492	490,087	935,939
Wastes, etc.	136,378	163,131	117,471	1,603,670	1,951,972	1,859,283
GRAND TOTAL	8,454,328	8,840,920	8,361,594	87,728,479	104,909,653	98,274,429

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

BENGAL

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	..	..	..	..	..	..
2	11,732	6,940	..	122,911	93,384	..
3	..	..	..	..	226	332
4	..	..	..	..	60,454	20,311
5	..	..	2,969	15,134	30,964	23,082
6	15,983	28,106	55,176	138,507	228,565	814,400
7	8,582	55,946	95,414	579,879	686,514	826,149
8	14,740	5,431	342	35,055	66,705	101,224
9	46,837	70,001	86,047	668,149	816,648	1,148,457
10	36,728	178,874	180,066	1,085,054	1,394,627	1,937,071
Total, Nos. 1 to 10	134,602	345,298	420,014	2,644,689	3,378,087	4,871,026
11	380,198	278,697	386,566	3,614,847	3,826,269	4,149,737
12	173,402	142,162	75,997	1,518,424	1,223,683	1,162,161
13	247,109	87,294	72,847	1,476,082	1,529,297	1,568,964
14	21,956	69,375	1,915	501,957	1,038,386	717,685
15	447,032	390,413	130,746	3,599,825	3,486,115	2,253,564
16	320,894	157,938	202,796	2,770,089	2,580,653	1,902,551
17	110,372	325,224	198,629	2,753,539	3,419,408	2,869,533
18	..	23,592	40,356	116,671	187,255	413,358
19	83,279	292,137	300,728	1,136,896	1,772,314	3,093,791
20	67,635	218,560	383,661	1,071,334	2,312,662	3,207,541
Total, Nos. 11 to 20	1,851,877	1,985,392	1,794,241	18,559,664	21,375,942	21,339,385
21	248,177	122,418	..	3,826,647	3,440,803	363,793
22	213,967	210,776	118,774	2,657,794	2,066,338	1,354,793
23	..	..	..	..	624	109,038
24	75,689	52,663	64,055	721,946	789,989	940,513
25	..	..	13,751	350,836	4,842	25,402
26	137,568	104,635	160,773	976,536	972,261	1,288,515
27	..	..	..	..	773	..
28	36,337	2,003	8,751	414,985	348,716	105,868
29	30,387	..	..	30,387	..	..
30	67,702	209,503	322,894	804,303	1,970,845	2,762,534
Total, Nos. 21 to 30	809,827	701,998	688,998	9,783,434	9,626,192	6,950,956
31	..	..	1,745	7,536	..	86,424
32	132,923	182,135	197,729	1,576,412	1,659,386	1,935,840
33	6,551	..	..	6,551	20,249	..
34	60,957	45,562	8,819	519,448	230,508	98,080
35	253	75	..	1,289	1,530	4,599
36	..	..	..	5,306	3,007	18,040
37	..	31,505	7,102	..	229,467	351,182
38	..	3,192	..	526	6,594	702
39	..	..	..	..	..	2,555
40	118,416	106,029	117,839	1,555,692	1,220,439	1,433,136
Total, Nos. 31 to 40	319,100	368,498	333,234	3,672,759	3,371,180	3,930,558
Above 40	102,202	56,411	42,621	1,004,859	953,307	928,554
Wastes, etc.	181,168	176,520	152,791	1,954,968	2,116,750	1,891,920
Grand Total	3,398,776	3,634,117	3,431,899	37,620,373	40,821,488	39,912,399

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

UNITED PROVINCES

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	..	..	..	..	..	35,225
2	53,379	43,561	83,864	631,079	800,563	751,110
3	11,084	996	18,157	108,096	86,712	125,098
4	75,303	75,461	65,763	867,816	858,479	791,935
5	190,913	167,670	168,948	2,309,815	2,227,954	2,281,122
6	119,826	100,227	70,168	1,982,282	1,639,412	1,474,393
7	329,067	379,531	233,451	4,065,514	3,822,811	4,408,802
8	252,366	195,510	5,112	2,037,316	2,518,559	1,148,138
9	31,463	46,606	201,943	1,443,582	738,992	1,251,032
10	257,303	273,419	131,423	2,775,514	3,369,777	3,477,806
Total, Nos. 1 to 10	1,320,704	1,282,981	978,829	16,221,014	16,053,259	15,744,769
11	895,992	1,434,942	833,651	14,321,037	14,746,024	15,496,894
12	232,567	200,363	214,401	3,634,188	2,910,143	3,344,253
13	281,605	230,746	258,638	4,054,493	3,538,061	3,770,561
14	490,057	297,551	458,919	7,334,891	7,404,602	5,367,035
15	148,591	79,084	67,287	1,199,266	954,551	960,606
16	654,185	385,478	477,491	7,112,452	6,388,679	4,986,694
17	738,396	713,671	375,219	6,581,950	6,428,810	5,194,491
18	422,279	600,968	459,692	4,123,955	5,707,494	6,722,566
19	78,428	290,875	363,320	2,916,574	2,935,824	3,011,174
20	265,241	308,429	334,777	2,579,560	3,772,846	4,159,119
Total, Nos. 11 to 20	4,206,741	4,542,107	3,843,395	53,858,366	54,686,534	53,013,393
21	75,406	105,547	18,848	615,991	496,170	404,009
22	377,686	482,207	321,925	3,900,661	4,159,610	5,360,382
23	436,583	389,683	649,468	3,955,563	4,298,043	4,936,411
24	315,728	362,554	327,032	3,705,357	4,429,961	3,985,234
25	..	8,972	..	10,295	58,787	56,188
26	166,646	284,825	351,101	909,70	2,005,754	4,064,841
27	207,540	236,183	208,092	2,226,669	2,511,968	2,481,529
28	533	..	54,771	4,433	144,607	341,824
29	..	2,944	..	117,295	2,914	53,851
30	95,950	66,921	144,250	1,042,380	992,578	1,278,302
Total, Nos. 21 to 30	1,676,072	1,939,836	2,072,487	16,488,344	19,100,422	22,962,571
31	..	647	4,212	4,930	647	97,489
32	33,680	45,063	34,743	523,405	492,246	187,787
33	..	..	..	..	..	..
34	..	..	..	..	4,879	..
35	..	..	..	..	27	..
36	..	2,974	..	2,632	9,429	4,025
37	..	..	..	..	..	..
38	809	144	..	4,009	2,533	60
39	..	..	..	..	..	..
40	102,703	78,596	67,125	1,270,103	1,461,534	572,482
Total, Nos. 31 to 40	137,192	127,424	106,080	1,805,079	1,971,295	861,843
Above 40	111,651	53,455	91,612	1,199,335	1,045,934	933,748
Wastes, etc.	17,091	23,439	26,513	159,104	272,331	348,720
Grand Total	7,469,451	7,969,242	7,118,916	89,731,242	93,129,775	93,865,034

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

AJMER-MERWARA

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	..	..	..	..	..	..
2	..	..	..	..	..	..
3	..	..	..	..	..	..
4	..	..	..	..	..	..
5	..	..	..	..	..	..
6	..	3,338	..	13,900	21,194	11,007
7	15,439	11,604	16,303	80,013	36,680	31,743
8	34,974	26,703	25,923	428,467	374,622	312,324
9	54,639	111,726	184,014	910,189	1,176,602	1,835,196
10	12,401	14,636	4,455	190,227	135,790	119,569
Total, Nos. 1 to 10	117,453	168,007	230,695	1,622,796	1,744,888	2,309,839
11	3,620	..	..	46,223	38,825	37,690
12	310,642	336,115	300,555	3,551,945	4,349,722	4,036,786
13	1,862	800	400	117,512	77,463	212,549
14	24,443	65,244	17,076	459,510	415,320	399,273
15	..	..	..	..	..	1,320
16	..	120	..	27,129	24,996	27,180
17	..	..	..	..	..	..
18	..	..	..	..	..	..
19	..	..	..	..	..	..
20	86,327	80,773	87,887	685,720	690,617	629,434
Total, Nos. 11 to 20	426,294	483,052	405,918	4,888,039	5,596,943	5,344,232
21	..	..	..	..	..	..
22	..	..	..	..	..	..
23	..	..	..	..	..	..
24	..	..	..	..	..	
25	..	..	..	..	..	..
26	..	..	..	..	..	..
27	..	..	..	..	..	..
28	..	..	..	..	..	..
29	..	..	..	..	..	..
30	56,236	46,127	55,527	444,444	454,921	443,390
Total, Nos. 21 to 30	56,236	46,127	55,527	444,444	454,921	443,459
31	..	..	..	..	..	..
32	..	..	..	..	..	..
33	..	..	..	..	..	..
34	..	..	..	..	..	..
35	..	..	..	..	..	..
36	..	..	..	..	..	..
37	..	..	..	..	..	..
38	..	..	..	..	..	..
39	..	..	..	..	..	..
40	460	..	..	6,901	..	..
Total, Nos. 31 to 40	460	..	..	6,991	..	..
Above 40	..	..	..	..	..	..
Wastes, etc.	..	..	..	..	..	..
Grand Total	600,443	697,186	692,140	6,962,180	7,796,752	8,097,530

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

PUNJAB

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	..	..	..	..	..	..
2	..	..	20,395	..	..	83,957
3	..	..	..	8,671	..	..
4	9,088	..	..	38,102	88,303	..
5	..	..	..	..	1,159	..
6	..	..	..	..	..	..
7	11,082	7,953	..	113,729	100,734	..
8	86,383	3,458	..	483,118	332,593	..
9	..	1,494	..	13,808	125,977	16,990
10	11,349	58,820	12,766	575,224	347,409	397,265
Total, Nos. 1 to 10	117,902	71,725	33,161	1,232,652	996,175	498,212
11	83,205	87,975	75,836	1,460,319	1,262,230	972,583
12	18,861	1,261	..	207,110	265,912	1,867
13	37,309	68,215	31,659	572,263	727,751	274,794
14	32,702	32,196	..	192,924	299,167	109,434
15	10	4,389	..	104,775	73,865	41,286
16	25,174	19,767	53,750	146,160	256,879	296,253
17	..	..	..	12,912	..	..
18	44,741	24,465	..	462,830	430,931	198,768
19	..	..	..	..	..	..
20	34,095	9,359	..	310,190	288,966	23,255
Total, Nos. 11 to 20	276,097	247,557	161,245	3,469,483	3,605,701	1,918,240
21	13,082	6,561	..	111,527	153,558	..
22	..	..	..	55,688	3,627	14,709
23	1,449	..	..	45,552	7,386	..
24	..	..	1,210	32,084	33,721	23,994
25	..	..	..	..	..	..
26	26,911	13,864	..	177,167	227,929	72,963
27	..	..	..	..	..	2,356
28	..	1,555	..	..	2,164	39,906
29	..	..	..	..	..	..
30	2,826	189	..	47,282	8,777	..
Total, Nos. 21 to 30	44,268	22,169	1,210	469,300	437,162	153,928
31	..	..	..	..	..	..
32	..	..	..	..	..	..
33	..	..	..	..	..	..
34	..	..	..	..	..	..
35	..	277	..	..	15,682	..
36	..	..	..	..	..	182
37	..	..	..	..	..	..
38	..	..	..	..	..	..
39	..	..	..	..	..	..
40	..	..	..	..	730	..
Total, Nos. 31 to 40	..	277	..	..	16,412	182
Above 40	..	..	..	..	7,565	..
Wastes, etc.	..	..	..	..	..	..
Grand Total	438,267	341,728	195,616	5,171,435	5,063,015	2,570,562

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

DELHI

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	..	..	..	..	..	..
2	71,181	106,212	66,072	861,175	1,015,017	1,130,996
3	..	..	..	..	..	..
4	..	..	36,476	..	..	221,328
5	..	24,173	265	..	65,139	173,125
6	..	9,005	8,802	99,815	45,669	188,528
7	..	..	..	1,893	..	..
8	..	3,247	11,413	7,110	29,178	180,570
9	4,503	..	..	5,087	37,233	..
10	300,999	36,466	325,211	3,937,112	3,960,867	2,516,070
Total, Nos. 1 to 10	376,683	179,103	448,239	4,912,192	5,153,103	4,410,617
11	436,675	379,049	128,481	7,089,799	7,545,021	3,600,270
12	728	1,080	..	188,765	382,816	1,998
13	355,382	392,757	334,882	4,325,402	5,188,086	4,606,499
14	62,527	37,211	11,255	1,256,495	837,478	127,458
15	1,609	12,907	..	24,067	89,966	39,284
16	48,637	78,149	61,971	922,772	499,232	1,151,334
17	..	..	..	7,870	8,672	20,557
18	197,866	352,269	9,866	1,846,891	2,783,582	1,707,591
19	..	..	191,639	1,170	1,355	1,085,334
20	154,614	225,656	350,707	1,759,229	1,765,314	4,477,536
Total, Nos. 1 to 20	1,258,038	1,479,078	1,088,801	17,322,460	19,101,522	16,817,861
21	1,233	..	..	8,881	6,852	..
22	..	8,042	..	2,691	12,305	9,837
23	..	..	..	..	77,079	..
24	163,656	171,147	127,877	1,212,255	1,284,629	1,910,781
25	..	..	..	51,433	..	..
26	..	..	2,421	193,384	55,317	73,375
27	..	..	3,302	..	..	3,302
28	..	11,672	35,668	7,722	41,796	92,390
29	..	..	..	..	..	..
30	24,665	43,451	14,115	340,890	359,833	351,085
Total, Nos. 21 to 30	189,554	234,312	183,383	1,817,256	1,837,811	2,440,770
31	..	..		..	..	..
32	..	..	..	..	..	..
33	..	..	..	..	..	..
34	..	..	..	..	..	..
35	..	..	..	..	..	..
36	..	..	..	1,226	..	..
37	..	..	..	..	..	..
38	2,104	11,958	13,507	15,408	44,959	48,799
39	..	..	..	..	..	..
40	27,314	53,932	38,757	242,291	363,060	402,122
Total, Nos. 31 to 40	29,418	65,890	52,264	258,925	408,019	450,921
Above 40	18,843	19,639	27,664	84,794	197,027	229,567
Wastes, etc.	7,369	573	..	75,963	93,561	2,695
Grand Total	1,879,905	1,978,595	1,800,351	24,471,590	26,791,043	24,352,431

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

CENTRAL PROVINCES and BERAR

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	22,319	5,750	..	160,543	105,525	207,407
2	51,912	68,051	72,835	718,067	752,087	905,188
3	13,452	12,050	11,569	172,595	163,920	189,710
4	13,025	425	3,241	28,289	102,126	73,570
5	..	..	6,226	7,485	262	21,104
6	8,104	1,200	4,326	109,007	91,527	79,371
7	142,069	222,245	327,025	3,327,189	2,564,519	3,271,229
8	19,127	11,157	54,929	317,661	631,121	584,487
9	230,616	376,791	446,153	3,536,594	3,342,568	3,457,602
10	69,795	40,924	57,469	838,712	677,077	903,152
Total, Nos. 1 to 10	569,819	738,593	983,773	9,216,132	8,430,792	9,692,820
11	241,224	323,781	304,335	2,852,586	2,887,399	2,805,543
12	337,717	555,924	188,538	3,959,377	5,254,310	4,628,997
13	322,098	464,212	447,348	3,595,827	4,360,829	3,865,228
14	161,701	172,891	160,926	2,143,407	2,290,175	1,880,016
15	237,409	136,664	201,027	1,653,621	1,820,550	1,708,061
16	151,621	180,576	149,367	1,886,077	2,015,915	1,683,928
17	104,278	163,884	141,490	1,340,159	1,783,734	1,726,558
18	89,435	129,636	189,833	1,645,454	1,415,651	1,638,806
19	888	..	..	4,336	15,825	36,810
20	436,222	368,037	312,488	5,460,819	4,969,077	3,179,917
Total, Nos. 11 to 20	2,082,593	2,545,605	2,095,422	24,541,663	26,813,465	23,153,864
21	179,585	158,564	114,470	1,961,257	1,915,375	1,335,253
22	70,407	46,990	46,321	954,366	970,161	534,044
23	..	..	13,553	1,384	379	75,512
24	249,094	257,533	109,711	3,090,585	2,838,211	1,491,246
25	36,181	..	33,142	304,243	147,969	330,148
26	67,038	59,335	79,202	852,172	755,051	662,657
27	..	..	..	17	..	21,265
28	49,636	43,178	34,292	676,179	621,061	365,972
29	..	..	29,998	..	243,047	90,598
30	56,644	51,763	45,332	418,518	448,887	612,450
Total, Nos. 21 to 30	708,585	617,363	511,021	8,258,721	7,940,141	5,519,145
31	..	..	..	..	..	..
32	23,714	24,866	144,577	407,864	317,129	1,183,827
33	..	..	..	..	..	..
34	36,272	14,018	50,168	388,241	301,959	226,610
35	..	..	..	..	..	..
36	7,326	43,515	..	62,414	118,749	68,604
37	..	..	..	..	..	..
38	4,467	2,429	..	53,550	51,647	54,932
39	625	..	..	1,720	7,473	..
40	23,363	32,816	108,971	269,627	307,920	919,754
Total, Nos. 31 to 40	95,767	117,644	303,716	1,183,416	1,104,877	2,453,727
Above 40	65,846	44,135	27,267	547,639	716,423	462,640
Wastes, etc.	24,619	45,883	39,952	395,419	379,651	313,284
Grand Total	3,547,229	4,109,223	3,961,151	44,142,990	45,385,349	41,595,480

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued

BURMA

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	..	..	..	..	..	..
2	..	..	..	..	..	..
3	..	..	..	..	..	..
4	..	..	..	..	1,924	45,887
5	11,349	..	9,550	64,593	115,216	81,766
6	..	..	..	..	..	..
7	..	7,458	..	42,025	8,315	4,642
8	..	..	..	..	..	..
9	..	..	..	..	..	..
10	..	..	..	..	..	..
Total, Nos. 1 to 10	11,349	7,458	9,550	106,618	125,455	132,295
11	181,975	200,586	198,841	2,087,328	2,118,586	2,118,953
12	..	..	..	..	..	..
13	77,625	54,832	14,664	647,775	529,274	587,815
14	..	..	..	..	..	..
15	..	23,888	44,198	230,800	297,105	358,055
16	..	..	..	..	..	..
17	18,850	..	..	186,175	209,975	132,133
18	..	..	..	..	..	..
19	..	..	..	..	..	..
20	..	..	..	..	..	..
Total, Nos. 11 to 20	278,450	279,306	257,703	3,152,078	3,154,940	3,196,956
21	..	..	..	..	..	..
22	..	..	..	..	..	..
23	..	..	..	..	..	..
24	..	..	..	..	..	..
25	..	..	..	..	..	..
26	..	..	..	..	..	..
27	..	..	..	..	..	..
28	..	..	..	..	..	..
29	..	..	..	..	..	..
30	..	..	..	..	..	..
Total, Nos. 21 to 30	..	..	..	..	..	..
31	..	..	..	..	..	..
32	..	..	..	..	..	..
33	..	..	..	..	..	..
34	..	..	..	..	..	..
35	..	..	..	..	..	..
36	..	..	..	..	..	..
37	..	..	..	..	..	..
38	..	..	..	..	..	..
39	..	..	..	..	..	..
40	..	..	..	..	..	..
Total, Nos. 31 to 40	..	..	..	..	..	..
Above 40	..	..	..	..	..	..
Wastes, etc.	..	..	..	..	..	..
Grand Total	289,799	286,764	267,253	3,258,696	3,280,395	3,329,251

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—concluded

TOTAL OF BRITISH INDIA

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	200,967	132,588	168,126	3,006,810	2,838,193	2,606,515
2	958,120	937,190	797,018	10,511,084	11,834,241	9,678,363
3	141,009	84,332	130,474	1,753,486	1,705,388	1,606,939
4	613,127	448,497	604,459	7,956,534	6,619,021	7,570,637
5	216,221	212,782	198,622	2,893,795	2,648,989	2,831,637
6	456,256	582,460	449,603	7,293,072	7,337,333	7,886,341
7	1,803,253	1,622,549	1,295,934	23,680,299	20,774,441	18,806,525
8	638,639	613,755	545,842	9,073,767	9,662,579	8,889,140
9	1,087,357	1,029,270	1,386,642	14,733,336	13,932,040	14,665,469
10	1,982,708	1,698,419	1,402,595	22,834,270	25,163,684	22,099,134
Total, Nos. 1 to 10	8,097,657	7,361,842	6,979,315	103,536,453	102,515,909	96,640,700
11	2,995,012	3,969,407	2,602,088	44,819,358	46,829,553	39,015,774
12	1,790,789	1,783,688	1,596,682	23,821,633	25,678,031	23,396,897
13	2,955,122	2,197,661	1,597,650	28,258,452	29,788,953	23,555,480
14	1,947,044	1,957,120	2,222,312	28,125,696	30,905,849	28,253,247
15	2,297,510	1,846,875	1,295,615	24,001,490	22,245,855	16,350,601
16	2,551,028	1,944,134	1,950,838	28,337,522	27,151,021	24,529,840
17	2,060,013	1,595,262	1,324,315	20,725,301	23,936,503	17,058,340
18	1,885,718	2,452,056	1,879,530	23,969,703	27,022,612	25,851,462
19	529,687	1,092,700	1,391,437	10,173,954	11,391,678	14,777,487
20	14,088,077	13,097,444	13,141,380	145,018,314	162,426,658	154,787,139
Total, Nos. 11 to 20	33,100,000	31,936,347	29,001,847	377,251,423	406,476,723	367,006,767
21	5,321,922	3,193,693	2,267,370	55,730,508	45,541,062	31,621,570
22	4,708,524	4,111,493	3,554,714	50,984,573	53,125,786	43,315,721
23	937,670	778,400	829,373	7,873,022	8,546,805	7,206,061
24	3,953,744	3,507,410	3,023,765	46,172,549	46,239,252	36,098,863
25	461,108	315,660	183,044	5,016,984	3,827,197	2,392,182
26	1,262,370	1,341,014	1,321,423	12,786,655	15,150,093	15,497,991
27	521,448	515,025	379,377	4,264,386	5,004,294	5,156,092
28	1,703,661	1,503,188	1,231,686	16,950,003	17,489,968	14,977,935
29	238,114	298,493	475,838	2,716,565	3,360,735	3,897,324
30	5,634,168	5,506,282	5,876,556	60,023,099	66,351,324	63,817,628
Total, Nos. 21 to 30	24,742,729	21,070,658	19,143,146	262,527,344	264,645,514	223,981,367
31	126,336	91,199	44,037	1,738,939	2,542,545	1,078,809
32	1,584,896	1,270,516	1,639,120	17,572,752	18,134,961	17,412,100
33	49,777	66,437	51,441	468,652	666,440	827,449
34	418,999	289,283	285,514	3,735,586	3,663,502	2,823,154
35	63,678	86,480	97,813	899,918	1,167,477	1,260,492
36	467,364	213,851	118,852	5,443,060	5,759,409	1,351,953
37	892	49,432	21,399	72,225	350,814	458,066
38	109,188	165,679	421,760	1,073,335	1,398,634	3,407,917
39	19,265	32,203	25,901	356,487	426,951	323,195
40	3,993,542	3,130,840	3,891,857	35,618,008	38,061,916	39,566,438
Total, Nos. 31 to 40	6,833,937	5,395,920	6,597,694	66,978,962	72,172,649	68,309,573
Above 40	2,716,013	2,618,353	3,023,555	32,876,501	34,573,741	34,832,092
Wastes, etc.	395,602	428,600	444,525	4,954,973	5,387,643	5,341,291
Grand Total	75,885,938	68,811,720	65,190,082	848,125,656	885,772,179	796,711,790

No. 4.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun

INDIAN STATES (*a*)

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	7,641	25,856	20,289	154,259	213,191	261,499
2	45,776	38,549	54,907	542,122	516,257	643,526
3	17,491	18,549	8,620	234,387	283,955	105,600
4	84,165	30,574	34,331	1,003,456	666,665	294,669
5	7,377	101	3,574	178,021	144,316	107,900
6	146,952	78,425	32,692	1,427,024	1,135,484	816,207
7	134,417	194,955	255,794	2,336,798	2,240,974	2,486,488
8	134,515	44,320	23,905	924,223	942,889	797,312
9	193,539	207,090	271,268	2,935,112	2,501,809	2,921,336
10	320,186	251,425	171,451	3,627,259	4,049,244	2,488,794
Total, Nos. 1 to 10	1,092,059	889,844	876,771	13,362,661	12,694,784	10,923,331
11	126,318	268,941	152,528	3,731,719	2,471,073	2,102,262
12	314,067	716,779	283 062	2,874,857	6,195,420	5,895,174
13	372,873	179,724	143,737	4,121,698	2,372,181	1,789,031
14	880,769	704,393	582,790	8,255,047	10,527,611	6,740,388
15	554,129	603,852	860,487	6,419,330	6,334,639	8,124,431
16	763,027	713,471	581,155	8,756,566	9,722,543	8,560,202
17	99,293	133,528	50,569	1,404,584	983,816	1,021,783
18	592,207	754,371	964,049	7,021,335	9,002,129	10,801,257
19	274,541	147,411	113,273	3,153,749	2,572,686	1,736,057
20	2,268,499	2,371,682	2,113,574	22,167,626	27,285,452	25,489,354
Total, Nos. 11 to 20	6,245,663	6,584,152	5,845,224	67,906,511	77,767,550	72,259,939
21	890,612	568,431	441,348	10,139,526	9,182,603	6,259,727
22	213,162	264,865	534,987	2,320,865	3,004,595	4,938,752
23	61,192	63,895	64,167	1,591,546	1,070,209	1,045,804
24	492,719	482,133	573,615	5,139,048	5,866,707	5,542,609
25	76,250	48,111	60,919	968,481	940,070	909,638
26	267,431	280,070	192,824	2,933,513	2,885,048	3,167,420
27	13,882	16,505	41,862	489,117	526,320	589,862
28	80,628	165,019	196,609	1,938,705	1,903,674	2,131,162
29	102,062	3,088	60,787	519,883	563,295	405,719
30	505,446	585,464	380,956	5,437,314	6,834,924	5,855,076
Total, Nos. 21 to 30	2,703,384	2,477,581	2,548,074	31,477,998	32,867,451	30,845,769
31	18,975	10,965	23,276	219,106	209,274	271,728
32	51,872	44,854	93,337	691,894	447,632	526,984
33	..	..	532	..	6,138	98,367
34	..	..	..	..	820	..
35	28,935	47,276	35,421	328,825	474,801	391,151
36	10,683	44,240	109,440	176,877	215,937	1,175,184
37	..	..	..	..	..	..
38	25,970	2,437	81,665	294,494	63,883	326,546
39	..	359	..	30,066	559	2,113
40	243,173	415,632	417,427	2,352,851	3,593,820	4,708,363
Total, Nos. 31 to 40	379,608	566,963	761,098	4,094,113	5,012,864	7,500,436
Above 40	117,207	219,674	226,630	1,124,862	2,020,008	2,526,313
Wastes, etc.	24,295	25,363	26,378	281,219	287,028	293,405
Grand Total	10,562,216	10,763,577	10,284,175	118,247,364	130,649,685	124,349,193

(*a*) See Note at foot of Table No. 1.

No. 5.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—concluded

GRAND TOTAL, INDIA (British India and Indian States)

Count or Number	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
1	208,608	158,444	188,415	3,161,069	3,051,384	2,868,014
2	1,003,396	975,739	851,925	11,053,206	12,350,498	10,321,889
3	158,500	102,881	139,094	1,987,873	1,989,343	1,712,539
4	697,292	479,071	638,790	8,959,990	7,285,686	7,865,306
5	223,598	212,883	202,196	3,071,816	2,795,305	2,939,537
6	603,208	660,885	482,295	8,720,096	8,472,817	8,702,548
7	1,937,670	1,817,504	1,551,728	26,017,097	23,015,415	21,293,013
8	773,154	658,075	569,747	9,997,990	10,605,468	9,686,452
9	1,280,896	1,236,360	1,657,850	17,468,448	16,433 849	17,586,805
10	2,302,894	1,949,844	1,574,046	26,461,529	29,212,928	24,587,928
Total, Nos. 1 to 10	9,189,716	8,251,686	7,856,086	116,899,114	115,210,693	107,564,031
11	3,121,330	4,228,348	2,754,616	48,551,077	49,300,626	41,118,036
12	2,104,796	2,500,467	1,879,744	26,696,490	32,173,451	29,292,071
13	3,327,995	2,377,385	1,741,387	32,380,150	32,161,134	25,374,511
14	2,827,813	2,661,513	2,805,102	36,380,743	40,533,460	34,993,635
15	2,851,639	2,459,727	2,156,102	30,420,820	28,580,494	24,475,032
16	3,314,055	2,657,605	2,531,993	37,094,088	36,873,564	33,090,042
17	2,159,306	1,728,790	1,374,884	22,124,885	24,920,319	18,080,623
18	2,477,925	3,206,427	2,843,579	30,991,038	36,024,741	36,652,719
19	804,228	1,240,111	1,504,716	13,327,703	13,964,364	16,513,544
20	16,356,576	15,469,126	15,254,954	167,185,940	189,712,120	180,276,493
Total, Nos. 11 to 20	39,345,663	38,520,499	34,847,071	445,157,934	484,244,273	439,866,706
21	6,212,534	3,762,124	2,708,718	65,870,034	54,723,665	37,881,297
22	4,921,686	4,376,358	4,089,701	53,305,438	56,130,381	48,254,473
23	998,862	842,295	893,540	9,464,568	9,617,014	8,251,865
24	4,446,463	3,989,543	3,597,380	51,311,597	52,105,959	41,641,472
25	537,358	363,771	243,963	5,985,465	4,767,273	3,301,820
26	1,529,801	1,621,084	1,514,247	15,720,168	18,044,141	18,665,411
27	535,330	531,530	421,239	4,753,503	5,530,614	5,745,954
28	1,784,289	1,668,207	1,428,295	18,897,708	19.183,642	17,109,097
29	340,176	301,581	536,625	3,226,448	3,924,028	4,303,043
30	6,139,614	6,091,746	6,257,512	65,460,413	73,186,248	69,672,704
Total, Nos. 21 to 30	27,446,113	23,548,239	21,691,220	294,005,342	297,512,965	254,827,136
31	145,311	102,164	67,313	1,958,045	2,751,819	1,350,537
32	1,636,768	1,315,370	1,732,457	18,264,646	18,582,593	17,939,084
33	49,777	66,437	51,973	468,652	672,578	925,816
34	418,999	289,283	285,514	3,735,586	3,664,322	2,623,154
35	92,613	133,756	133,234	1,228,743	1,642,278	1,651,643
36	478,047	258,091	228,292	5,619,937	5,975,346	2,527,127
37	892	49,432	21,399	72,225	350,814	458,066
38	135,158	169,116	503,425	1,367,829	1,462,517	3,734,463
39	19,265	32,762	25,901	386,553	427,510	325,308
40	4,236,715	3,546,472	4,309,284	37,970,859	41,655,736	44,274,801
Total, Nos. 31 to 40	7,213,545	5,962,883	7,358,792	71,073,075	77,185,513	75,810,009
Above 40	2,833,220	2,838,027	3,250,185	34,001,383	36,593,749	37,358,405
Wastes, etc.	419,897	453,963	470,903	5,236,192	5,674,671	5,634,696
Grand Total	86,448,154	79,575,297	75,474,257	966,373,020	1,016,421,864	921,050,983

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured

BOMBAY PRESIDENCY

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	713,435	747,027	625,020	11,541,557	11,774,099	11,281,692
	yards	2,173,513	1,990,912	1,759,008	32,135,656	33,145,523	31,178,733
Dhutis	pounds	9,613,753	10,398,820	9,453,040	123,224,573	136,902,454	111,775,739
	yards	52,366,614	56,784,791	53,834,984	672,532,361	759,456,611	620,905,958
Drills and jeans	pounds	1,367,451	1,588,174	1,466,553	19,619,976	20,344,786	19,337,063
	yards	5,526,240	6,190,451	6,068,509	77,079,857	81,874,554	76,750,375
Cambrics and lawns	pounds	1,006,973	919,431	935,085	5,343,283	8,489,629	9,541,693
	yards	8,110,849	6,508,303	7,063,761	40,645,831	63,955,292	71,602,432
Printers	pounds	189,365	121,123	170,260	2,451,402	1,406,910	2,218,857
	yards	1,112,039	756,246	1,012,361	12,951,491	8,419,882	12,865,862
Shirtings and longcloth	pounds	13,232,809	9,789,958	10,019,364	141,118,671	127,987,246	117,496,777
	yards	60,439,536	44,092,611	46,617,634	640,780,293	584,792,691	528,793,552
T-cloth, domestics and sheetings	pounds	2,433,887	1,257,320	1,712,052	24,429,921	21,976,479	19,790,442
	yards	9,270,872	5,175,074	6,891,521	90,100,707	81,883,461	77,063,636
Tent-cloth	pounds	4,375	65,615	13,268	303,884	868,226	386,249
	yards	10,081	132,361	26,614	662,909	1,812,322	786,372
Khadi, Dungri or Khaddar	pounds	737,230	894,193	292,042	11,570,711	7,670,175	7,579,579
	yards	2,319,715	2,670,153	959,839	33,711,629	21,969,152	21,549,057
Other sorts	pounds	888,935	516,993	1,192,077	8,880,235	9,168,369	10,384,553
	yards	4,332,365	2,600,157	6,900,815	42,276,188	44,316,966	54,988,254
TOTAL	pounds	30,183,213	26,298,654	25,878,761	348,484,213	346,588,313	309,792,644
	yards	145,661,824	126,901,059	131,135,046	1,642,876,913	1,681,626,454	1,496,484,231
Coloured piece-goods	pounds	9,719,194	8,061,522	8,008,465	104,933,048	110,131,774	99,205,225
	yards	53,669,426	43,695,588	44,030,669	545,423,306	584,270,776	528,049,009
Grey and coloured goods other than piece-goods	pounds	161,717	119,002	94,787	1,576,252	1,364,817	1,146,909
	dozens	52,688	40,827	33,479	509,761	512,382	404,135
Hosiery	pounds	42,434	2,957	53,770	359,437	401,083	421,266
	dozens	11,677	2,458	15,656	140,701	96,318	102,476
Miscellaneous	pounds	61,168	112,156	296,355	2,381,017	3,242,649	3,580,876
Cotton goods mixed with silk or wool	„	20,738	81,803	168,458	1,513,968	493,391	925,303
GRAND TOTAL	„	40,193,464	34,676,099	34,500,596	459,247,935	462,222,027	415,072,223
	yards	199,331,250	170,596,647	175,765,715	2,188,300,219	2,265,897,230	2,024,533,240
	dozens	64,365	43,285	49,135	650,462	608,700	506,611

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

BOMBAY ISLAND

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	457,892	487,202	375,694	6,419,343	6,641,475	6,178,790
	yards	1,239,282	1,191,212	850,250	15,799,416	16,575,611	15,852,427
Dhutis	pounds	3,602,885	4,131,957	3,704,966	47,681,909	57,453,899	40,448,272
	yards	21,348,700	23,813,212	21,904,125	287,565,729	343,077,157	239,599,716
Drills and jeans	pounds	1,195,846	1,346,882	1,239,421	16,916,890	17,731,598	15,330,570
	yards	4,833,179	5,226,829	4,879,093	66,416,218	70,350,669	58,317,517
Cambrics and lawns	pounds	193,608	157,614	189,541	1,971,848	1,981,390	1,997,020
	yards	1,492,498	1,152,716	1,378,249	14,536,295	14,601,172	14,638,606
Printers	pounds	55,235	9	..	334,908	9	58,621
	yards	325,412	40	..	1,980,094	40	321,076
Shirtings and longcloth	pounds	9,563,316	6,494,861	6,012,173	96,865,367	89,061,118	72,940,207
	yards	43,359,326	28,720,937	27,022,032	435,543,139	400,723,717	320,036,732
T-cloth, domestics and sheetings	pounds	1,967,192	1,010,997	1,362,714	19,740,042	18,042,000	16,533,371
	yards	7,030,564	3,961,041	5,078,355	66,534,261	61,155,229	59,080,822
Tent cloth	pounds	1,547	41,112	2,723	271,502	761,533	220,732
	yards	3,134	82,395	5,438	575,489	1,596,090	447,215
Khadi, Dungri or Khaddar	pounds	512,142	641,690	175,357	8,080,555	4,623,510	3,793,683
	yards	1,698,048	1,947,842	624,919	24,447,928	14,023,194	12,121,314
Other sorts	pounds	453,295	100,057	373,957	4,401,156	4,443,892	3,554,075
	yards	1,962,640	333,528	1,658,490	19,654,498	18,799,927	16,130,379
TOTAL	pounds	18,002,958	14,412,381	13,436,546	202,683,520	200,740,424	161,055,341
	yards	83,292,783	66,429,752	63,400,851	933,053,067	940,902,806	737,045,804
Coloured piece-goods	pounds	4,642,502	3,214,034	2,556,715	56,657,649	54,164,587	39,441,193
	yards	24,827,047	16,503,635	12,315,853	283,833,299	269,694,741	186,011,937
Grey and coloured goods, other than piece-goods	pounds	126,691	90,125	76,229	1,248,401	1,111,624	899,621
	dozens	28,423	30,994	23,076	350,435	372,185	269,392
Hosiery	pounds	2,632	1,853	4,110	71,502	30,251	20,464
	dozens	1,972	1,630	2,779	83,668	19,556	12,094
Miscellaneous	pounds	63,116	95,384	251,609	1,808,346	2,517,814	2,908,377
Cotton goods mixed with silk or wool	„	19,873	67,263	160,983	1,425,107	369,394	768,354
GRAND TOTAL	„	22,847,772	17,881,040	16,486,192	263,894,525	258,934,094	205,093,350
	yards	108,119,830	82,933,387	75,716,704	1,216,886,366	1,210,597,547	923,057,741
	dozens	30,395	32,624	25,855	434,103	391,741	281,486

NOTE.—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

AHMEDABAD

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	183,905	195,156	180,745	3,806,390	3,977,227	3,960,298
	yards	771,658	635,183	733,059	13,180,759	13,384,227	12,645,786
Dhutis	pounds	4,797,785	5,091,598	4,713,872	61,329,449	65,667,351	57,939,431
	yards	25,664,112	27,253,506	26,993,286	319,779,276	353,096,463	317,889,048
Drills and jeans	pounds	113,647	156,611	193,676	1,536,073	1,899,583	2,508,033
	yards	521,584	696,535	1,086,129	6,815,056	8,764,283	12,239,979
Cambrics and lawns	pounds	710,219	693,067	637,658	2,887,120	5,593,786	6,537,732
	yards	5,820,171	4,806,024	4,941,102	22,272,266	41,853,830	49,286,423
Printers	pounds	69,568	30,738	147,815	1,311,774	703,110	1,233,806
	yards	431,857	254,250	923,143	6,918,062	4,211,957	7,785,518
Shirtings and longcloth	pounds	2,763,994	2,562,507	3,224,722	34,556,860	28,476,114	34,804,936
	yards	13,927,191	12,801,801	16,682,733	170,891,725	148,120,997	172,920,601
T-cloth, domestics, and sheetings	pounds	251,694	145,307	206,269	2,472,761	2,083,302	1,892,114
	yards	1,620,140	956,809	1,357,116	15,650,893	15,517,423	13,939,131
Tent-cloth	pounds	..	..	..	5,844	390	..
	yards	..	..	..	27,520	480	..
Khadi, Dungri or Khaddar	pounds	8,060	9,231	9,394	108,555	81,983	108,520
	yards	22,025	27,565	30,545	327,779	234,946	330,469
Other sorts	pounds	320,182	314,459	695,036	3,271,959	3,347,487	5,511,417
	yards	1,800,868	1,719,430	4,506,969	16,691,255	18,852,371	32,975,565
Total	pounds	9,224,054	9,198,674	10,009,287	111,286,725	111,835,333	114,496,287
	yards	50,579,606	49,151,103	57,254,082	572,554,591	604,036,977	620,012,520
Coloured piece-goods	pounds	4,165,890	3,925,662	4,857,543	37,000,348	43,959,763	48,847,523
	yards	24,259,161	22,498,323	29,009,055	208,680,960	255,830,464	287,921,380
Grey and coloured goods, other than piece-goods	pounds	20,134	12,437	13,482	174,524	141,165	136,301
	dozens	18,260	6,964	8,429	106,239	110,206	93,733
Hosiery	pounds	39,802	1,101	49,660	287,711	370,829	400,802
	dozens	9,705	827	12,877	62,986	76,761	90,382
Miscellaneous	pounds	7,050	11,094	44,366	443,860	576,892	550,053
Cotton goods mixed with silk or wool	"	278	13,196	5,970	83,662	113,086	144,230
Grand Total	"	13,457,208	13,162,164	14,980,308	149,276,830	156,997,068	164,575,196
	yards	74,838,767	71,649,426	86,263,137	781,235,551	859,867,441	907,933,900
	dozens	27,965	7,791	21,306	169,225	186,967	184,115

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

MADRAS

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	58,266	22,503	26,664	392,172	450,337	445,176
	yards	152,835	48,189	56,530	928,218	959,509	339,912
Dhutis	pounds	181,119	177,761	211,330	2,621,022	2,541,994	2,041,635
	yards	923,552	977,294	1,175,688	13,794,358	13,130,062	10,944,787
Drills and jeans	pounds	95,031	126,116	90,517	571,225	897,437	851,729
	yards	232,678	328,851	242,056	1,487,130	2,348,456	2,178,851
Cambrics and lawns	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Printers	pounds	..	..	..	..	742	54,704
	yards	..	..	..	..	3,334	294,541
Shirtings and longcloth	pounds	301,257	257,119	308,991	3,388,697	3,168,555	3,160,884
	yards	1,294,190	1,108,746	1,312,209	13,815,913	13,351,629	13,481,148
				5,934			
T-cloth, domestics, and sheetings	pounds	5,189	11,831		173,147	204,929	222,786
	yards	16,336	30,090	17,134	443,000	529,654	534,787
Tent-cloth	pounds	6,587	2,208	7,467	13,133	30,857	46,079
	yards	9,473	3,986	16,140	18,857	47,970	90,407
Khadi, Dungri or Khaddar	pounds	116,702	76,930	21,101	1,176,675	945,309	156,189
	yards	218,059	136,048	26,299	2,353,672	1,730,853	265,827
Other sorts	pounds	8,774	15,934	22,007	94,365	137,564	223,577
	yards	85,557	114,742	137,512	331,456	1,582,196	1,557,736
Total	pounds	772,925	690,402	702,011	8,430,436	8,377,724	7,202,759
	yards	2,932,680	2,747,946	2,983,568	33,172,604	33,683,663	30,187,996
Coloured piece-goods	pounds	999,239	957,624	867,004	11,123,968	11,753,848	11,245,939
	yards	3,261,764	2,931,695	2,653,868	35,644,338	36,863,618	35,147,820
Grey and coloured goods, other than piece-goods	pounds	26,152	44,990	39,274	356,779	512,562	404,044
	dozens	4,964	9,815	8,098	82,562	105,212	77,531
Hosiery	pounds	89,423	67,340	84,685	670,013	923,743	669,169
	dozens	20,127	20,715	22,515	171,966	248,791	181,491
Miscellaneous	pounds	2,846	1,690	3,019	121,964	35,379	30,567
Cotton goods mixed with silk or wool	„	128,271	76,041	86,577	1,070,431	955,075	578,463
Grand Total	„	2,018,856	1,838,087	1,782,570	21,773,591	22,558,331	20,130,941
	yards	6,194,444	5,679,942	5,637,436	68,816,942	70,547,281	65,335,816
	dozens	25,091	30,530	30,613	254,528	354,003	259,022

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

BENGAL

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	2,091	6,354	4,986	183,643	181,322	228,680
	yards	8,250	17,788	23,420	616,345	525,047	577,220
Dhutis	pounds	1,214,874	1,534,982	1,857,494	13,166,845	16,495,253	18,497,917
	yards	6,289,657	7,865,435	9,326,971	65,053,453	82,399,219	96,031,409
Drills and jeans	pounds	..	..	..	22,664	27,289	322
	yards	..	..	..	88,236	119,703	934
Cambrics and lawns	pounds	..	2	938	..	2	938
	yards	..	20	7,176	..	20	7,176
Printers	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Shirtings and longcloth	pounds	136,730	263,264	198,548	2,095,991	2,037,540	2,998,813
	yards	624,436	1,245,554	953,802	8,908,954	9,396,777	13,832,614
T-cloth, domestics, and sheetings.	pounds	186	2,020	3,066	13,313	13,157	29,207
	yards	893	9,728	16,131	56,555	71,255	167,487
Tent-cloth	pounds	..	..	231	4,438	..	231
	yards	..	..	460	8,682	..	460
Khadi, Dungri or Khaddar.	pounds	35	5,773	..	198,740	330,201	305,196
	yards	96	14,712	..	528,518	846,853	787,175
Other sorts	pounds	1,336	..	66	17,931	9,642	7,415
	yards	13,520	..	747	175,345	70,474	46,347
Total	pounds	1,355,252	1,812,395	2,065,329	15,703,565	19,094,406	22,068,719
	yards	6,936,846	9,153,237	10,328,707	75,436,088	93,429,348	111,450,822
Coloured piece-goods	pounds	61,214	42,666	32,956	750,584	808,437	660,311
	yards	272,902	219,560	115,551	3,927,969	4,269,215	3,197,023
Grey and coloured goods other than (piece-goods)	pounds	25,720	5,397	28,022	39,028	6,188	28,829
	dozens	7,389	44	8,057	10,165	51	8,210
Hosiery	pounds	46,263	64,042	47,157	587,144	810,110	737,643
	dozens	13,075	18,465	14,958	162,980	226,784	214,723
Miscellaneous	pounds	19,168	5,024	8,947	110,401	95,450	131,192
Cotton goods mixed with silk or wool	"	2,575	2,735	3,812	13,370	37,466	35,274
Grand Total	"	1,510,192	1,932,259	2,186,223	17,204,092	20,852,057	23,641,968
	yards	7,209,748	9,372,797	10,444,258	79,364,057	97,698,563	114,648,745
	dozens	20,464	18,509	23,015	173,145	226,835	222,933

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

UNITED PROVINCES

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	90,827	34,175	56,978	1,712,904	1,246,000	2,112,212
	yards	181,186	65,079	110,044	4,168,781	2,771,581	5,611,696
Dhutis	pounds	1,851,625	2,211,600	2,223,484	18,041,413	22,910,819	26,120,328
	yards	3,382,414	9,159,568	9,657,831	86,668,609	102,237,751	112,705,793
Drills and jeans	pounds	103,908	114,180	141,824	1,016,409	1,181,344	1,602,057
	yards	257,457	291,651	346,991	2,906,703	3,506,604	4,264,874
Cambrics and lawns	pounds	11,590	2,016	196	315,490	117,536	19,805
	yards	65,388	9,283	1,004	1,693,155	597,199	91,776
Printers	pounds	42,718	4,544	2,111	349,933	250,780	174,920
	yards	158,555	17,071	7,100	1,320,552	1,055,342	696,417
Shirtings and longcloth	pounds	173,664	212,004	287,797	2,346,747	2,373,048	3,265,639
	yards	692,627	879,261	1,247,461	9,200,354	9,281,906	12,910,930
T-cloth, domestics, and sheetings	pounds	644,581	660,739	816,176	8,261,443	9,006,732	9,000,778
	yards	2,282,825	2,159,052	2,837,436	28,842,342	31,017,534	30,665,521
Tent-cloth	pounds	34,970	47,404	62,765	324,520	563,988	737,982
	yards	67,900	89,040	128,699	620,582	1,113,205	1,479,758
Khadi, Dungri or Khaddar	pounds	17,769	14,508	56,641	208,862	198,285	596,732
	yards	53,461	47,170	161,097	616,363	559,462	1,469,798
Other sorts	pounds	19,489	80,342	82,208	442,974	529,073	688,116
	yards	71,877	751,066	299,536	2,083,119	2,519,652	2,526,309
Total	pounds	2,991,141	3,381,512	3,730,180	33,920,695	38,377,605	44,318,569
	yards	12,213,690	13,468,241	14,797,199	138,120,560	154,660,236	172,422,872
Coloured piece-goods	pounds	127,859	179,449	158,263	1,413,715	1,913,844	2,011,676
	yards	611,079	802,710	698,035	6,080,982	8,191,647	8,371,699
Grey and coloured goods other than piece-goods	pounds	70,352	93,252	66,719	839,514	993,826	847,770
	dozens	14,657	20,690	12,668	162,739	182,330	133,592
Hosiery	pounds	4,778	..	14,370	131,237	144,400	144,908
	dozens	1,923	..	7,360	55,593	63,659	62,532
Miscellaneous	pounds	6,158	4,724	1,875	62,102	36,385	87,476
Cotton goods mixed with silk or wool	„	..	..	..	2,588	30	..
Grand Total	„	3,200,288	3,658,937	3,971,407	36,369,851	41,466,090	47,410,399
	yards	12,824,769	14,270,951	15,495,234	144,201,542	162,851,883	180,794,571
	dozens	16,580	20,690	20,028	218,332	245,989	196,034

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

AJMER-MERWARA

Description	Month of March			Twelve months, April to March		
	1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—						
Chadars . . . pounds	18,647	15,378	3,075	119,460	137,388	116,264
yards	85,486	25,841	4,778	315,143	273,979	215,317
Dhutis . . . pounds	69,819	73,948	55,259	752,330	755,965	557,077
yards	289,657	325,811	218,609	3,287,455	3,169,953	2,186,498
Drills and jeans . pounds	..	..	..	..	6,247	..
yards	..	..	..	..	28,457	..
Cambrics and lawns . pounds	..	..	103	..	2,566	1,712
yards	..	..	557	..	19,844	13,060
Printers . . . pounds	..	..	..	..	..	..
yards	..	..	..	..	..	..
Shirtings and longcloth pounds	43,046	25,435	44,293	327,427	354,314	297,035
yards	266,838	125,096	286,112	1,956,384	1,947,098	1,641,704
T-cloth, domestics, and sheetings . . pounds	337	..	1,401	805	24,752	1,401
yards	1,690	..	6,764	3,665	107,958	6,764
Tent cloth . . pounds	..	..	..	..	..	..
yards	..	..	..	..	..	..
Khadi, Dungri or Khaddar . . pounds	393,084	433,335	393,396	4,481,296	4,996,327	5,156,396
yards	1,369,174	1,597,070	1,463,214	14,876,859	17,075,923	18,151,927
Other sorts . . pounds	9,103	11,028	9,564	96,829	280,770	116,972
yards	..	..	..	..	585,731	..
TOTAL . pounds	534,036	559,124	507,091	5,778,147	6,558,329	6,246,857
yards	2,012,845	2,073,818	1,980,034	20,439,506	23,208,943	22,215,270
Coloured piece-goods . pounds	10,486	15,117	19,359	84,418	141,026	204,221
yards	102,787	98,722	107,084	834,969	1,171,308	1,377,355
Grey and coloured goods other than piece-goods . pounds	..	..	..	813	381	100
dozens	..	..	..	199	41	39
Hosiery . . . pounds	..	..	..	..	..	..
dozens	..	..	..	..	..	..
Miscellaneous . . pounds	..	..	..	..	..	..
Cotton goods mixed with silk or wool . . "	425	2,814	..	2,824	10,100	3,878
GRAND TOTAL . "	544,947	577,055	526,450	5,866,202	6,709,836	6,455,056
yards	2,115,632	2,172,540	2,087,118	21,274,475	24,380,251	23,592,625
dozens	..	..	..	199	41	39

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

PUNJAB

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	30,687	37,386	10,474	402,864	368,262	256,395
	yards	68,986	80,579	21,622	938,977	829,511	598,284
Dhutis	pounds	39,555	39,835	..	389,173	424,668	94,713
	yards	146,368	171,975	..	1,434,796	1,731,799	453,277
Drills and jeans	pounds	..	..	..	3,102	218	964
	yards	..	..	..	9,880	570	3,058
Cambrics and lawns	pounds	..	..	570	360	261	3,439
	yards	..	..	6,597	2,609	2,147	29,574
Printers	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Shirtings and longcloth	pounds	59,948	21,504	6,219	400,080	408,477	351,057
	yards	322,172	101,453	18,472	2,140,413	2,118,196	1,493,207
T-cloth, domestics, and sheetings	pounds	..	23,252	..	670	23,271	374,443
	yards	..	58,913	..	1,164	59,030	1,121,604
Tent cloth	pounds	3,522	..	..	15,969	6,242	5,279
	yards	6,448	..	..	28,771	11,380	19,441
Khadi, Dungri or Khaddar	pounds	66,177	39,186	7,755	715,790	860,653	295,906
	yards	241,199	155,427	27,553	2,424,232	3,001,137	953,316
Other sorts	pounds	..	7,968	..	64,153	46,946	26,341
	yards	..	36,412	..	288,284	204,516	119,899
TOTAL	pounds	199,889	169,131	25,018	1,992,101	2,138,998	1,402,537
	yards	785,173	604,759	74,244	7,269,126	7,958,286	4,791,660
Coloured piece-goods	pounds	3,763	5,210	869	54,027	78,245	25,536
	yards	21,639	32,332	7,570	305,955	473,212	129,339
Grey and coloured goods other than piece-goods	pounds	1,576	3,240	..	9,718	10,544	6,199
	dozens	364	549	..	1,684	2,039	932
Hosiery	pounds	2,190	..	..	12,688	17,275	3,425
	dozens	2,160	..	..	12,908	14,015	3,293
Miscellaneous	pounds	1,125	..	..	1,125	1,732	..
Cotton goods mixed with silk or wool	„	243	286	..	5,956	3,523	2,335
GRAND TOTAL	„	208,786	177,867	25,887	2,075,615	2,250,317	1,440,032
	yards	806,812	637,091	81,814	7,575,081	8,431,498	4,920,999
	dozens	2,524	549	..	14,592	16,054	4,225

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued

DELHI

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	89,364	128,092	174,830	3,289,074	3,357,942	2,355,380
	yards	283,942	366,985	491,675	8,368,724	9,406,072	6,545,948
Dhutis	pounds	228,254	578,482	468,093	5,843,928	5,747,095	4,913,688
	yards	654,668	2,417,442	2,064,590	20,100,880	23,090,328	21,769,130
Drills and jeans	pounds	482,893	11,872	14,774	539,325	113,668	180,698
	yards	1,630,739	41,348	56,034	1,823,285	336,541	806,962
Cambrics and lawns	pounds	7,408	..	..	27,303	15,387	..
	yards	36,684	..	..	249,714	174,053	..
Printers	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Shirtings and longcloth	pounds	87,889	213,107	188,655	635,060	814,364	2,944,882
	yards	317,305	874,017	884,655	2,447,764	3,468,670	13,072,212
T-cloth, domestics, and sheetings	pounds	262,586	88,129	117,163	3,499,876	3,795,329	2,143,006
	yards	1,028,174	319,696	448,632	12,307,501	14,152,419	8,096,014
Tent-cloth	pounds	45,290	37,434	47,620	723,804	855,493	624,262
	yards	107,134	92,604	116,774	1,729,536	2,285,608	1,734,374
Khadi, Dungri or Khaddar	pounds	228,877	181,935	139,248	4,455,235	3,762,720	2,642,833
	yards	730,177	649,144	485,524	13,007,672	12,688,139	8,894,478
Other sorts	pounds	14,654	94,284	29,285	362,288	491,253	249,262
	yards	69,256	575,364	123,704	1,293,831	2,295,379	1,142,108
TOTAL	pounds	1,447,215	1,333,335	1,179,668	19,375,893	18,953,251	16,054,011
	yards	4,858,079	5,336,600	4,671,588	61,328,907	67,897,209	62,061,226
Coloured piece-goods	pounds	202,484	88,545	106,593	2,214,517	1,854,272	1,675,717
	yards	1,163,734	374,586	550,667	10,103,385	8,596,838	7,062,667
Grey and coloured goods other than piece-goods	pounds	11,275	48,560	54,705	67,112	297,589	612,494
	dozens	3,825	13,850	15,194	14,981	85,434	146,428
Hosiery	pounds	..	..	..	..	13,864	174
	dozens	..	..	..	..	4,083	35
Miscellaneous	pounds	..	..	..	..	..	..
Cotton goods mixed with silk or wool	"	..	..	..	..	..	..
GRAND TOTAL	"	1,660,974	1,470,440	1,340,966	21,657,522	21,118,976	18,342,396
	yards	6,021,813	5,711,186	5,222,255	71,432,292	76,494,047	69,123,893
	dozens	3,825	13,850	15,194	14,981	89,517	146,463

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued.

CENTRAL PROVINCES and BERAR

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	50,658	34,588	69,039	773,039	952,023	888,526
	yards	149,868	105,259	164,333	2,044,496	2,450,967	2,030,442
Dhutis	pounds	694,412	871,353	898,241	8,976,441	8,624,094	7,586,049
	yards	3,087,307	3,556,556	4,005,033	37,536,559	36,879,182	33,805,785
Drills and jeans	pounds	53,172	58,753	50,742	619,638	494,213	492,034
	yards	243,590	224,312	199,319	2,450,993	1,997,594	1,914,273
Cambrics and lawns	pounds	3,185	713	798	54,073	41,426	27,451
	yards	17,140	4,440	3,957	321,750	266,043	170,626
Printers	pounds	21,456	35,281	31,274	421,061	314,679	177,074
	yards	116,524	190,251	168,251	2,196,592	1,650,313	920,127
Shirtings and longcloth	pounds	151,840	97,621	93,222	1,729,768	1,500,380	1,139,849
	yards	608,104	395,460	389,293	7,490,874	5,991,094	4,525,942
T-cloth, domestics, and sheetings	pounds	50,091	99,848	94,519	1,086,505	774,916	895,491
	yards	190,455	367,751	405,840	4,064,176	2,696,779	3,529,038
Tent-cloth	pounds	49,048	26,727	34,231	438,312	335,883	191,729
	yards	112,814	66,835	90,750	1,068,355	828,483	505,539
Khadi, Dungri or Khaddar	pounds	127,836	246,854	263,188	1,802,236	2,253,160	2,807,919
	yards	358,635	676,227	754,004	5,101,328	6,000,293	7,683,711
Other sorts	pounds	16,798	24,967	41,303	380,994	357,006	361,196
	yards	75,463	115,799	210,326	1,750,514	1,561,910	1,571,804
TOTAL	pounds	1,218,496	1,496,705	1,576,557	16,282,067	15,647,774	14,567,318
	yards	4,959,900	5,702,890	6,391,106	64,025,637	60,322,708	56,657,387
Coloured piece-goods	pounds	349,315	232,959	235,109	4,238,602	4,458,905	3,264,417
	yards	1,541,304	1,004,736	1,024,580	17,631,114	18,104,829	13,181,759
Grey and coloured goods other than piece-goods	pounds	16,495	3,283	11,419	131,049	113,031	109,264
	dozens	1,290	789	4,080	21,123	23,142	34,355
Hosiery	pounds	..	..	..	..	..	21
	dozens	..	..	..	..	..	3
Miscellaneous	pounds	48,665	48,320	52,561	449,109	493,711	672,571
Cotton goods mixed with silk or wool	,,	..	..	..	..	..	2
GRAND TOTAL	,,	1,632,971	1,781,267	1,875,646	21,100,828	20,713,421	18,613,593
	yards	6,501,204	6,707,626	7,415,686	81,656,751	78,427,537	69,839,146
	dozens	1,290	789	4,080	21,123	23,142	34,358

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued.

BURMA*

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Dhutis	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Drills and jeans	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Cambrics and lawns	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Printers	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Shirtings and longcloth	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
T-cloth, domestics, and sheetings	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Tent cloth	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Khadi, Dungri or Khaddar	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Other sorts	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
TOTAL	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Coloured piece-goods	pounds	—	—	..	—	—	..
	yards	—	—	..	—	—	..
Grey and coloured goods other than piece-goods	pounds	—	—	..	—	—	..
	dozens	—	—	..	—	—	..
Hosiery	pounds	—	—	32,385	—	—	206,027
	dozens	—	—	20,453	—	—	117,133
Miscellaneous	pounds	—	—	..	—	—	..
Cotton goods mixed with silk or wool	,,	—	—	..	—	—	..
GRAND TOTAL	,,	—	—	32,385	—	—	206,027
	yards	—	—	..	—	—	..
	dozens	—	—	20,453	—	—	117,133

*Figures for Burma are being reported from August, 1933.

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured—continued.

BIHAR AND ORISSA*

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Dhutis	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Drills and jeans	pounds	..	1,191	727	..	1,526	6,873
	yards	..	3,244	2,048	..	4,226	19,082
Cambrics and lawns	pounds	..	..	..	..	..	1,641
	yards	..	..	..	..	..	4,347
Printers	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Shirtings and long-cloth	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
T-cloth, domestics, and sheetings	pounds	..	..	..	..	..	38
	yards	..	..	..	..	..	69
Tent cloth	pounds	..	..	955	..	14,711	14,557
	yards	..	..	2,853	..	37,994	39,034
Khadi, Dungri or Khaddar	pounds	..	..	..	..	..	..
	yards	..	..	..	..	..	..
Other sorts	pounds	..	..	..	..	14,285	1,819
	yards	..	..	..	..	32,912	10,470
TOTAL	pounds	..	1,191	1,682	..	30,522	24,928
	yards	..	3,244	4,901	..	75,132	73,002
Coloured piece-goods	pounds	..	5,843	3,863	..	29,668	57,501
	yards	..	13,379	8,000	..	66,850	123,548
Grey and Coloured goods other than piece-goods	pounds	..	..	198	..	721	3,021
	dozens	..	..	39	..	139	615
Hosiery	pounds	..	..	..	..	..	..
	dozens	..	..	..	..	..	..
Miscellaneous	pounds	..	..	..	..	..	..
Cotton goods mixed with silk or wool	,,	..	..	..	..	..	..
GRAND TOTAL	,,	..	7,034	5,743	..	60,911	85,450
	yards	..	16,623	13,501	..	141,982	196,550
	dozens	..	..	39	..	139	615

* Figures for Bihar and Orissa are being reported from April, 1932.

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured—concluded.

TOTAL OF BRITISH INDIA

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	1,053,975	1,025,503	971,066	18,414,713	18,467,373	17,678,325
	yards	3,104,066	2,700,632	2,631,410	49,516,340	50,362,189	47,597,552
Dhutis	pounds	13,893,411	15,886,781	15,166,941	173,915,725	194,402,342	171,587,146
	yards	72,140,237	81,258,872	80,283,706	900,408,471	1,022,094,605	898,802,637
Drills and jeans	pounds	2,102,455	1,900,286	1,773,137	22,392,339	23,066,728	22,471,740
	yards	7,890,704	7,079,857	6,914,957	85,846,084	90,216,705	85,938,509
Cambrics and lawns	pounds	1,029,156	922,162	937,690	5,740,509	8,666,807	9,596,679
	yards	8,230,061	6,524,046	7,083,052	42,913,059	65,014,598	71,918,991
Printers	pounds	253,539	160,948	203,645	3,222,396	1,973,111	2,625,555
	yards	1,387,118	963,568	1,187,712	16,468,635	11,128,871	14,776,947
Shirtings and long-cloth	pounds	14,187,183	10,880,012	11,147,089	152,042,441	138,643,924	131,654,936
	yards	64,565,202	48,822,198	51,709,638	686,740,949	630,348,111	589,751,309
T-cloth, domestics, and sheetings	pounds	3,396,857	2,143,139	2,750,311	37,465,680	35,819,559	32,457,592
	yards	12,791,245	8,120,304	10,623,458	135,819,110	130,518,090	121,184,920
Tent-cloth	pounds	143,792	179,388	166,537	1,824,000	2,675,400	2,006,368
	yards	313,850	384,826	382,290	4,137,683	6,136,962	4,655,385
Khadi, Dungri or Khaddar	pounds	1,687,710	1,892,714	1,173,371	24,609,545	21,016,830	19,540,750
	yards	5,290,516	5,945,951	3,877,530	72,620,273	63,871,812	59,755,289
Other sorts	pounds	959,089	751,516	1,376,510	10,339,769	11,034,848	12,059,251
	yards	4,648,038	4,193,540	7,672,640	48,198,737	53,169,736	61,962,927
TOTAL	pounds	38,707,167	35,742,449	35,667,297	449,967,117	455,766,922	421,678,342
	yards	180,361,037	165,991,794	172,366,393	2,042,669,341	2,122,861,979	1,956,344,466
Coloured piece-goods	pounds	11,473,554	9,588,935	9,432,481	124,812,880	131,170,019	118,330,543
	yards	60,644,635	49,173,609	49,796,674	619,952,018	662,008,293	596,641,119
Grey and coloured goods other than piece-goods	pounds	313,287	317,724	295,124	3,020,265	299,659	3,158,630
	dozens	85,177	86,564	81,615	803,214	910,770	805,747
Hosiery	pounds	185,088	134,339	232,367	1,760,519	2,310,475	2,035,493
	dozens	48,962	41,638	80,942	550,148	653,650	603,892
Miscellaneous	pounds	139,130	171,914	362,757	3,125,718	3,905,306	4,502,682
Cotton goods mixed with silk or wool	"	152,252	163,684	258,847	2,609,137	1,499,585	1,545,255
GRAND TOTAL	"	50,970,478	46,119,045	46,247,873	585,295,636	597,951,966	551,250,945
	yards	241,005,672	215,165,403	222,163,067	2,662,621,359	2,784,870,272	2,552,985,585
	dozens	134,139	128,202	162,557	1,353,362	1,564,420	1,409,639

No. 7.—DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured

INDIAN STATES (*a*)

Description		Month of March			Twelve months, April to March		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	127,360	192,715	148,717	2,750,384	3,339,588	3,408,312
	yards	299,527	488,029	387,391	6,209,695	8,264,914	8,556,091
Dhutis	pounds	1,233,775	1,462,157	1,591,643	14,398,252	15,754,841	16,531,893
	yards	5,422,836	7,064,206	7,719,047	64,131,780	74,712,341	79,726,761
Drills and jeans	pounds	553,896	520,102	434,815	3,849,127	5,214,273	4,032,821
	yards	2,593,756	2,531,910	1,854,442	17,386,919	22,730,353	18,330,458
Cambrics and lawns	pounds	17,238	57,600	188,531	65,977	371,966	832,364
	yards	104,939	403,399	1,361,405	409,244	2,360,509	5,695,427
Printers	pounds	65,958	40,212	18,289	1,240,478	523,879	873,617
	yards	319,641	139,566	73,479	5,490,645	2,528,697	3,615,946
Shirtings and long-cloth	pounds	2,314,411	2,403,362	2,809,167	24,214,791	26,508,420	30,307,349
	yards	10,473,100	10,270,364	12,709,608	104,173,083	117,701,644	136,033,029
T-cloth, domestics, and sheetings	pounds	305,495	444,134	451,899	5,039,346	3,763,502	4,226,004
	yards	1,100,130	1,593,159	1,666,534	18,588,520	13,173,506	15,773,002
Tent-cloth	pounds	22,082	16,420	6,192	249,519	178,727	182,942
	yards	66,240	49,260	18,576	760,286	531,568	548,826
Khadi, Dungri or Khaddar	pounds	1,347,564	1,222,654	1,101,374	16,961,268	18,527,838	11,132,357
	yards	3,779,530	3,490,371	3,211,058	46,900,696	51,627,637	31,535,135
Other sorts	pounds	151,535	133,292	183,973	1,279,945	1,841,570	2,588,793
	yards	491,081	488,848	650,918	4,384,256	6,504,356	8,835,758
TOTAL	pounds	6,139,314	6,492,648	6,934,600	70,049,087	76,024,604	74,116,452
	yards	24,650,786	26,519,112	29,652,458	268,435,124	300,135,525	308,650,433
Coloured piece-goods	pounds	1,300,190	1,481,234	1,677,191	13,808,406	19,553,925	19,279,953
	yards	5,621,129	6,586,920	7,456,935	58,834,678	84,893,152	83,415,709
Grey and coloured goods, other than piece-goods	pounds	22,480	13,966	16,086	217,431	242,637	233,331
	dozens	2,969	1,635	5,877	28,130	36,201	36,011
Hosiery	pounds	20,568	12,199	4,033	214,296	233,864	157,724
	dozens	7,568	4,693	2,187	72,511	92,691	63,708
Miscellaneous	pounds	31,031	32,463	34,745	2,236,692	386,642	361,451
Cotton goods mixed with silk or wool	„	83,326	47,404	63,604	436,084	507,419	313,859
GRAND TOTAL	„	7,596,909	8,079,914	8,730,259	86,961,996	96,949,091	94,462,770
	yards	30,271,915	33,106,032	37,109,393	327,269,802	385,028,677	392,066,142
	dozens	10,537	6,328	8,064	100,641	128,892	99,719

(*a*) See notes at foot of Table No. 2.

No. 8.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured

GRAND TOTAL INDIA (British India and Indian States)

Description		MONTH OF MARCH			TWELVE MONTHS, APRIL TO MARCH		
		1932	1933	1934	1931-32	1932-33	1933-34
Grey and bleached piece-goods—							
Chadars	pounds	1,181,335	1,218,218	1,119,783	21,165,097	21,806,961	21,086,637
	yards	3,403,593	3,188,661	3,018,801	55,726,035	58,627,103	56,153,643
Dhutis	pounds	15,127,186	17,348,938	16,758,584	188,313,977	210,157,183	188,119,039
	yards	77,563,073	88,323,078	88,002,753	964,540,251	1,096,807,246	978,529,398
Drills and jeans	pounds	2,656,351	2,420,388	2,207,952	26,241,466	28,281,001	26,504,561
	yards	10,484,460	9,611,767	8,769,399	103,233,003	112,947,058	104,268,967
Cambrics and lawns	pounds	1,046,394	979,762	1,126,221	5,806,486	9,038,773	10,429,043
	yards	8,335,000	6,925,445	8,444,457	43,322,303	67,375,107	77,614,418
Printers	pounds	319,497	201,160	221,934	4,462,874	2,496,960	3,499,172
	yards	1,706,759	1,103,134	1,261,191	21,959,280	13,657,508	18,392,893
Shirtings and long-cloth	pounds	16,501,594	13,283,374	13,956,256	176,257,232	165,152,344	161,962,285
	yards	75,038,302	59,092,562	64,419,246	790,914,032	748,049,755	725,784,338
T-cloth, domestics, and sheetings	pounds	3,702,352	2,587,273	3,202,210	42,505,026	39,583,061	36,653,596
	yards	13,891,375	9,713,463	12,289,992	154,407,630	143,691,596	136,957,922
Tent-cloth	pounds	165,874	195,808	172,729	2,073,519	2,854,127	2,189,311
	yards	380,096	434,086	400,866	4,897,969	6,668,530	5,204,211
Khadi, Dungri or Khaddar	pounds	3,035,274	3,115,368	2,274,745	41,570,813	39,544,668	30,673,107
	yards	9,070,046	9,436,322	7,088,588	119,520,969	115,499,449	91,290,424
Other sorts	pounds	1,110,624	884,808	1,560,483	11,619,714	12,876,418	14,648,044
	yards	5,139,119	4,682,388	8,323,558	52,582,993	59,674,092	70,798,685
TOTAL	pounds	44,846,481	42,235,097	42,600,897	520,016,204	531,791,526	495,794,794
	yards	205,011,823	192,510,906	202,018,851	2,311,104,465	2,422,997,504	2,264,994,899
Coloured piece-goods	pounds	12,773,744	11,070,169	11,109,672	138,621,286	150,723,944	137,610,496
	yards	66,265,764	55,760,529	57,253,609	678,786,696	746,901,445	680,056,828
Grey and Coloured goods, other than piece-goods	pounds	335,767	331,690	311,210	3,237,696	3,542,206	3,391,961
	dozens	88,146	88,199	87,492	831,344	946,971	841,758
Hosiery	pounds	205,656	146,538	236,400	1,974,815	2,544,339	2,193,217
	dozens	56,530	46,331	83,129	622,659	746,341	667,600
Miscellaneous	pounds	170,161	204,377	397,502	5,362,410	4,291,948	4,863,953
Cotton goods mixed with silk or wool	,,	235,578	211,088	322,451	3,045,221	2,007,004	1,859,114
GRAND TOTAL	,,	58,567,387	54,198,959	54,978,132	672,257,632	694,901,057	645,713,715
	yards	271,277,587	248,271,435	259,272,460	2,989,891,161	3,169,898,949	2,945,051,727
	dozens	144,676	134,530	170,621	1,454,003	1,693,312	1,509,358

[Compiled in the Office of the Director-General of Commercial Intelligence and Statistics, India, Calcutta.]

MGIPC—S2—II-1-156—30-6-34—300.

Progress of Cotton Mills in the Island of Bombay only since 1851.

Years ending 30th June	Number of Mills.	Number of Spindles Installed.	Number of Looms installed.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1851 ..	1	1,250	20	100	1,000	89
1852 ..	2	2,000	40	200	2,000	178
1853 ..	2	2,000	40	200	2,000	178
1854 ..	2	2,000	40	200	2,000	178
1855 ..	2	2,000	40	200	2,000	178
1856 ..	2	2,000	40	200	2,000	178
1857 ..	2	2,000	40	200	2,000	178
1858 ..	2	2,000	40	200	2,000	178
1859 ..	2	2,000	40	200	2,000	178
1860 ..	2	2,000	40	200	2,000	178
1861 ..	2	2,000	40	200	2,000	178
1862 ..	2	2,000	40	200	2,000	178
1863 ..	2	2,000	40	200	2,000	178
1864 ..	2	2,000	40	200	2,000	178
1865 ..	2	2,000	40	200	2,000	178
1866 ..	2	2,000	40	200	2,000	178
1867 ..	2	2,000	40	200	2,000	178
1868 ..	2	2,000	40	200	2,000	178
1869 ..	2	2,000	40	200	2,000	178
1870 ..	2	2,000	40	200	2,000	178
1871 ..	2	2,000	40	200	2,000	178
1872 ..	2	2,000	40	200	2,000	178
1873 ..	2	2,000	40	200	2,000	178
1874 ..	2	2,000	40	200	2,000	178
1875 ..	2	2,000	40	200	2,000	178
1876 ..	2	2,000	40	200	2,000	178
1877 ..	2	2,000	40	200	2,000	178
1878 ..	2	2,000	40	200	2,000	178
1879 ..	2	2,000	40	200	2,000	178
1880 ..	2	2,000	40	200	2,000	178
1881 ..	2	2,000	40	200	2,000	178
1882 ..	2	2,000	40	200	2,000	178
1883 ..	2	2,000	40	200	2,000	178
1884 ..	2	2,000	40	200	2,000	178
1885 ..	2	2,000	40	200	2,000	178
1886 ..	2	2,000	40	200	2,000	178
1887 ..	2	2,000	40	200	2,000	178
1888 ..	2	2,000	40	200	2,000	178
1889 ..	2	2,000	40	200	2,000	178
1890 ..	2	2,000	40	200	2,000	178
1891 ..	2	2,000	40	200	2,000	178
1892 ..	2	2,000	40	200	2,000	178
1893 ..	2	2,000	40	200	2,000	178
1894 ..	2	2,000	40	200	2,000	178
1895 ..	2	2,000	40	200	2,000	178
1896 ..	2	2,000	40	200	2,000	178
1897 ..	2	2,000	40	200	2,000	178
1898 ..	2	2,000	40	200	2,000	178
1899 ..	2	2,000	40	200	2,000	178
1900 ..	2	2,000	40	200	2,000	178
1901 ..	2	2,000	40	200	2,000	178
1902 ..	2	2,000	40	200	2,000	178
1903 ..	2	2,000	40	200	2,000	178
1904 ..	2	2,000	40	200	2,000	178

Progress of Cotton Mills in the Presidency of Bombay other than those in the Island of Bombay since 1851.

Years ending 30th June	Number of Mills.	Number of Spindles Installed.	Number of Looms Installed.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1851 ..	1	1,000	20	100	1,000	89
1852 ..	1	1,000	20	100	1,000	89
1853 ..	1	1,000	20	100	1,000	89
1854 ..	1	1,000	20	100	1,000	89
1855 ..	1	1,000	20	100	1,000	89
1856 ..	1	1,000	20	100	1,000	89
1857 ..	1	1,000	20	100	1,000	89
1858 ..	1	1,000	20	100	1,000	89
1859 ..	1	1,000	20	100	1,000	89
1860 ..	1	1,000	20	100	1,000	89
1861 ..	1	1,000	20	100	1,000	89
1862 ..	1	1,000	20	100	1,000	89
1863 ..	1	1,000	20	100	1,000	89
1864 ..	1	1,000	20	100	1,000	89
1865 ..	1	1,000	20	100	1,000	89
1866 ..	1	1,000	20	100	1,000	89
1867 ..	1	1,000	20	100	1,000	89
1868 ..	1	1,000	20	100	1,000	89
1869 ..	1	1,000	20	100	1,000	89
1870 ..	1	1,000	20	100	1,000	89
1871 ..	1	1,000	20	100	1,000	89
1872 ..	1	1,000	20	100	1,000	89
1873 ..	1	1,000	20	100	1,000	89
1874 ..	1	1,000	20	100	1,000	89
1875 ..	1	1,000	20	100	1,000	89
1876 ..	1	1,000	20	100	1,000	89
1877 ..	1	1,000	20	100	1,000	89
1878 ..	1	1,000	20	100	1,000	89
1879 ..	1	1,000	20	100	1,000	89
1880 ..	1	1,000	20	100	1,000	89
1881 ..	1	1,000	20	100	1,000	89
1882 ..	1	1,000	20	100	1,000	89
1883 ..	1	1,000	20	100	1,000	89
1884 ..	1	1,000	20	100	1,000	89
1885 ..	1	1,000	20	100	1,000	89
1886 ..	1	1,000	20	100	1,000	89
1887 ..	1	1,000	20	100	1,000	89
1888 ..	1	1,000	20	100	1,000	89
1889 ..	1	1,000	20	100	1,000	89
1890 ..	1	1,000	20	100	1,000	89
1891 ..	1	1,000	20	100	1,000	89
1892 ..	1	1,000	20	100	1,000	89
1893 ..	1	1,000	20	100	1,000	89
1894 ..	1	1,000	20	100	1,000	89
1895 ..	1	1,000	20	100	1,000	89
1896 ..	1	1,000	20	100	1,000	89
1897 ..	1	1,000	20	100	1,000	89
1898 ..	1	1,000	20	100	1,000	89
1899 ..	1	1,000	20	100	1,000	89
1900 ..	1	1,000	20	100	1,000	89
1901 ..	1	1,000	20	100	1,000	89
1902 ..	1	1,000	20	100	1,000	89
1903 ..	1	1,000	20	100	1,000	89
1904 ..	1	1,000	20	100	1,000	89

T
Millowners
BOM

COTTON SPINNING AND

IN COURSE OF

31st AU

P

MILLS IN THE CITY

MILLS IN COU

* Year ending 31st August. † Figures of 2 mills in course of erection not included.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILLS.	CAPITAL. Number of Shares.	CAPITAL. Nominal Value of each Share.	CAPITAL. Total amount of Capital paid up.	NUMBER OF SPINDLES. Male.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in bandies of 784 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Sept. 1932 to 31st Aug. 1933.	REMARKS.
BOMBAY ISLAND.				Rs.	Rs.										
1. Apollo Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dinsgali Road, Ballard Estate, Fort, Bombay.	DeLisle Road	30,000	50	23,00,000	1,096	46,712	47,678	38,091	896	886	10,440	1,622	307	
2. Assur Veerjee Mills, Ltd.	Messrs. R. Purshotam & Co., Lessees, Office on Mill premises.	Sun Mills Road, Lower Parel.	Ord. 20,000 Pref. 20,000 II. 1,20,000	5 10 5	13,24,213	10,720	29,008	39,728	..	732	..	..	..	..	Closed since Sep. tember 1931, re sumed work on 1st Dec. 1933. Closed since Ap 1930.
3. †Bomanjee Petit Mill	Mr. Bhaidas Gulabdas, Proprietor, Office on Mill premises.	Mahalkarni	..	..	..	..	..	..	41,358	1,230	..	..	..	..	
4. Bombay Cotton Manufacturing Company, Ltd. ..	Messrs. Harcourt Sons & Co., Agents, Office on Mill premises.	Kala Chowki Road, Chinchpooly.	Ord. 2,400 Pref. 1,30,000	500 10	22,46,770	1,152	30,912	32,064	23,380	775	654	5,943	1,623	280	
5. Bombay Dyeing and Mfg. Co., Ltd. (Spring Mills)	Messrs. Nowrosji Wadia & Sons, Agents, Neville House, Graham Road, Ballard Estate, Fort, Bombay.	Naigaum Road, Dadar,	..	..	1,09,848	1,09,848	1,02,144	3,312	3,048	18,422	4,432	307	
6. Bombay Dyeing and Mfg. Co., Ltd. (Textile Mills)		Elphinstone Road, Parel,	25,000	250	62,74,500	800	70,976	71,776	60,680	1,734	1,677	11,183	2,792	300	
7. Bombay Industrial Mills Co., Ltd. (formerly Lord Ripy Mills).	Messrs. W. H. Brady & Co., Ltd., Managing Agents, Royal Insurance Buildings, 12/14, Churchgate St., Fort, Bombay.	Tulsi Pipe Road, Ferguson Road, Lower Parel.	Ord. 19,973 Pref. 5,40,000 Ord. 4,000	5 250 250	17,09,873 24,85,000	4,448 11,512	35,144 23,152	20,592 34,664	..	363 1,032	..	..	..	..	Closed since Jan 1932.
8. Bradbury Mills, Ltd. (2)	Messrs. Curtmilloy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Ripon Road, Jacob Circle.	Pref. 6,000	250		838	689	1,527	1,302	1,302	1,302	1,302	307	Opg. 107 Wg. 144.
9. Century Spinning and Manufacturing Co., Ltd. (Century Mills).	Messrs. Chunilal V. Mehta & Co., Agents, Neville House, Carmichoy Road, Ballard Estate, Fort, Bombay.	Junction of DeLisle Road and Elphinstone Road.	20,000	100	18,30,000	19,414	1,00,980	1,20,414	1,08,929	3,876	2,960	16,798	4,500	307	
10. Century Spinning and Manufacturing Co., Ltd. (Zenith Mill).							24,000	24,000	17,569	700	607	6,154	1,362	302	
11. Colaba Land and Mill Company, Ltd.	Messrs. W. H. Brady & Co., Agents, Royal Insurance Buildings, 12/14, Churchgate Street, Fort, Bombay.	Victoria Bunder, Colaba ..	50,000	100	28,00,000	..	11,376	11,376	11,163	..	..	4,432	998	302	
12. Jehangir Wadia Mill (3)			..	..	..	1,824	39,600	41,424	23,892	719	709	5,478	1,318	297	
13. Coorla Spinning and Weaving Company, Ltd. ..	Messrs. Cowasjee Jehangir & Co., Ltd., Secretaries, Treasurers and Agents, 49,	Coorla	13,000	100	13,00,000	2,864	39,600	42,464	28,97,383			6,27,038			

HE
Association,
IBAY.

WEAVING MILLS WORKING
AND
ERECTION IN INDIA
ON
GUST, 1933.
ART I.
& ISLAND OF BOMBAY
AND
RSE OF ERECTION.

Spinning and Weaving Mills Working on the 31st August 1933.

Where situated.	Years first Mills started.	Number of Spindles installed.	Number of Looms installed.	Average No. of Hands employed.	Approximate quantity of Cotton consumed: Cwts.	Bales of 392 lbs.	REMARKS.
1 Bombay City and Islands	18	23,00,588	23,109	1,10,043	27,96,009	7,07,654	(a) 14 Mills not working.
2 Ahmedabad (b)	24	19,78,514	47,424	71,141	16,74,326	4,27,804	(b) 3 Mills not working; one Mill in course of erection.
3 Other Mills in Bombay Presidency (c)	60	11,89,792	22,098	34,736	10,25,455	2,30,130	(c) 9 Mills not working; 3 Mills in course of erection.
Total	220	54,68,794	1,42,391	2,54,477	56,00,792	14,25,202	
4 Rajputana	5	68,232	1,496	3,467	1,06,779	28,764	
5 Berar	4	64,720	1,349	4,320	88,356	23,416	
6 Central Provinces (d)	8	3,06,000	5,013	16,432	3,76,178	1,07,598	(d) 1 Mill not working.
7 Hyderabad (Nizam's Dominions) (e)	5	1,03,904	1,500	4,432	1,21,492	34,711	(e) 1 Mill in course of erection.
8 Central India (f)	14	3,13,572	8,339	17,883	3,22,848	1,46,526	(f) 3 Mill not working; 2 Mills in course of erection.
9 Bengal Presidency (g)	19	3,33,868	5,076	15,672	3,02,036	1,12,016	(g) 3 Mills not working; 19 Mills in course of erection.
10 Punjab (h)	10	1,57,246	3,758	9,909	2,87,264	80,604	(h) 3 Mills not working; one Mill in course of erection.
11 United Provinces	11	2,64,476	6,906	27,476	9,76,341	2,79,006	(i) 3 Mills not working.
12 Madras Presidency (i)	26	8,63,940	5,533	33,164	10,89,886	3,11,396	(k) 4 Mills in course of erection.
13 Mysore	5	1,48,272	2,600	7,061	1,87,061	53,460	
14 Pondicherry	3	72,044	1,740	4,962	83,776	23,936	
15 Baroda	3	14,000	833	2,604	8,464	2,418	
GRAND TOTAL	364	95,77,668	1,89,646	4,00,905	1,01,30,033	28,37,158	

* This number does not include 21 Mills which have either been registered or are in course of erection.
Note:—The spindles and looms of the 21 Mills mentioned are not included.

Progress of Cotton Mills in the Island of Bombay and the Presidency since 1901.

Years ending 30th June.	Number of Mills.	Number of Looms installed.	Number of Looms installed.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed: Cwts.	Bales of 392 lbs.
1901	96	23,80,176	19,117	79,051	20,73,215	5,40,490
1902	98	24,92,222	21,475	83,063	19,30,438	5,35,168
1903	102	24,63,224	21,475	81,541	20,51,169	5,34,668
1904	102	27,06,720	23,496	97,747	24,09,322	6,74,602
1905	110	27,87,196	24,496	1,00,000	24,67,736	6,91,376
1906	122	28,74,295	26,803	1,06,824	26,80,584	9,03,014
1907	122	28,74,295	26,803	1,06,824	26,80,584	9,03,014
1908	133	29,63,044	29,447	99,274	24,12,143	6,03,429
1909	134	31,14,069	30,697	1,10,636	28,13,449	7,89,880
1910	136	34,47,321	32,013	1,06,421	31,05,715	9,09,490
1911	134	34,47,321	32,013	1,06,421	31,05,715	9,09,490
1912	134	34,77,681	32,390	1,22,768	44,20,833	12,00,136
1913	134	35,05,553	34,483	1,28,332	43,87,145	12,53,498
1914	133	35,05,553	34,483	1,28,332	43,87,145	12,53,498
1915	134	35,05,553	34,483	1,28,332	43,87,145	12,53,498
1916	134	37,29,376	41,312	1,44,110	52,45,903	14,70,158
1917	138	38,02,513	41,500	1,44,534	51,51,187	14,72,034
1918	171	41,19,828	55,101	1,34,233	39,19,079	14,34,020
1919	171	41,19,828	55,101	1,34,233	39,19,079	14,34,020
1920	187	43,09,224	65,471	1,59,801	47,09,773	13,45,650
1921	189	43,09,224	65,471	1,59,801	47,09,773	13,45,650
1922	189	43,38,720	69,111	1,68,424	52,81,145	15,08,604
1923	189	43,38,720	69,111	1,68,424	52,81,145	15,08,604
1924	183	43,34,004	70,440	1,78,153	52,06,324	14,87,521
1925	182	43,34,004	70,440	1,78,153	52,06,324	14,87,521
1926	181	45,80,096	68,730	1,90,382	54,49,898	15,56,997
1927	177	47,14,754	91,554	1,93,063	55,38,507	15,82,429
1928	177	47,14,754	91,554	1,93,063	55,38,507	15,82,429
1929	176	47,35,057	93,005	2,03,397	49,45,710	14,13,060
1930	176	47,35,057	93,005	2,03,397	49,45,710	14,13,060
1931	176	47,74,129	95,233	1,83,431	47,34,019	13,52,577
1932	176	48,70,244	98,053	2,30,547	53,20,804	15,20,230
1933	201	54,68,664	1,00,253	2,44,010	54,99,331	15,71,237
1913*	200	35,40,562	1,13,462	2,40,577	53,34,703	15,24,115
1914*	200	35,40,562	1,16,593	2,40,577	53,34,703	15,24,115
1915*	200	35,24,952	1,18,718	2,48,374	52,83,773	15,09,650
1916*	200	37,48,048	1,22,594	2,61,870	59,14,148	16,89,756
1917*	211	38,03,373	1,22,788	2,57,456	54,49,531	15,57,009
1918*	244	41,50,692	1,36,301	2,58,233	49,19,474	14,05,564
1919*	249	42,13,200	1,34,113	2,66,419	56,33,113	16,09,518
1920*	259	44,03,496	1,45,241	2,94,933	64,31,809	18,37,660
1921*	260	44,03,496	1,45,241	2,94,933	64,31,809	18,37,660
1922*	260	44,32,992	1,48,861	3,02,556	70,03,181	20,00,910
1923*	260	44,32,992	1,48,861	3,02,556	70,03,181	20,00,910
1924*	254	44,28,276	1,49,188	3,12,285	69,28,360	19,79,531
1925*	253	44,28,276	1,49,188	3,12,285	69,28,360	19,79,531
1926*	252	46,74,368	1,47,478	3,25,514	71,71,934	20,49,198
1927*	248	48,08,026	1,70,302	3,27,195	72,60,543	20,74,441
1928*	248	48,08,026	1,70,302	3,27,195	72,60,543	20,74,441
1929*	247	48,28,329	1,71,753	3,36,529	67,67,746	19,33,642
1930*	247	48,28,329	1,71,753	3,36,529	67,67,746	19,33,642
1931*	247	48,67,401	1,73,981	3,16,563	65,56,615	18,73,318
1932*	247	49,63,516	1,76,801	3,63,679	71,42,440	20,40,697
1933*	272	55,61,936	1,81,001	3,77,142	73,21,969	20,91,991

Progress of Cotton Mills in British India and Native States since 1901.

Years ending 30th June.	Number of Mills.	Number of Looms installed.	Number of Looms installed.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed: Cwts.	Bales of 392 lbs.
1901	139	34,01,231	23,444	1,16,161	40,83,363	11,65,238
1902	141	35,73,017	28,164	1,22,500	40,96,328	12,31,008
1903	142	36,49,732	30,154	1,30,461	44,76,778	12,81,508
1904	148	38,09,509	33,338	1,36,609	48,05,999	13,41,714
1905	152	39,32,697	37,017	1,43,432	49,34,613	14,09,318
1906	173	46,03,618	37,584	1,44,355	45,53,276	13,00,936
1907	173	46,03,618	37,584	1,44,355	45,53,276	13,00,936
1908	188	47,28,333	39,069	1,62,168	58,63,165	16,75,190
1909	188	47,28,333	39,069	1,62,168	58,63,165	16,75,190
1910	193	49,43,763	40,124	1,61,180	59,86,752	14,53,351
1911	192	50,06,923	41,180	1,72,893	63,31,990	18,09,712
1912	192	50,06,923	42,564	1,82,932	64,77,933	17,65,238
1913	192	50,06,923	44,051	1,82,932	64,77,933	17,65,238
1914	191	51,18,141	43,337	1,84,779	62,06,681	17,44,706
1915	191	51,18,141	43,337	1,84,779	62,06,681	17,44,706
1916	197	52,63,480	47,512	1,93,277	67,71,334	19,79,144
1917	198	52,63,480	47,512	1,93,277	67,71,334	19,79,144
1918	217	54,79,305	52,068	2,08,616	70,32,300	20,23,516
1919	217	54,79,305	52,068	2,08,616	70,32,300	20,23,516
1920	241	57,56,600	57,320	2,21,195	69,70,230	19,91,500
1921	241	57,56,600	57,320	2,21,195	69,70,230	19,91,500
1922	260	60,53,251	62,725	2,33,624	67,72,535	19,33,010
1923	260	60,53,251	62,725	2,33,624	67,72,535	19,33,010
1924	262	62,63,449	68,251	2,43,697	71,73,357	20,50,104
1925	262	62,63,449	68,251	2,43,697	71,73,357	20,50,104
1926	263	63,95,651	64,113	2,39,643	73,00,941	21,43,120
1927	263	63,95,651	64,113	2,39,643	73,00,941	21,43,120
1928	263	63,95,651	82,725	2,53,624	67,72,535	19,33,010
1929	263	63,95,651	82,725	2,53,624	67,72,535	19,33,010
1930	263	63,95,651	82,853	2,43,697	71,73,357	20,50,104
1931	263	63,95,651	84,130	2,43,697	71,73,357	20,50,104
1932	263	63,95,651	84,130	2,43,697	71,73,357	20,50,104
1933	272	65,36,744	86,244	2,61,387	73,00,941	21,43,120
1913*	274	68,46,544	1,08,029	2,62,347	73,00,941	21,43,120
1914*	276	68,39,877	1,09,268	2,74,261	70,91,013	21,97,718
1915*	276	67,58,697	1,14,541	2,76,771	70,63,341	21,89,664
1916*	276	66,53,871	1,16,484	2,82,227	72,09,773	20,85,578
1917*	276	66,80,680	1,18,121	2,93,627	77,34,863	20,44,136
1918*	276	67,63,056	1,19,022	3,11,078	76,33,113	19,34,318
1919*	276	67,63,056	1,23,163	3,11,170	74,10,893	21,20,230
1920*	292	73,31,819	1,34,620	3,41,713	77,34,863	22,03,340
1921*	293	72,97,158	1,44,794	3,47,360	73,70,043	21,32,698
1922*	293	73,13,273	1,51,463	3,57,667	75,41,110	21,47,746
1923*	293	73,10,633	1,54,292	3,67,777	73,04,063	22,20,310
1924*	292	73,14,168	1,59,464	3,73,208	73,06,844	21,13,364
1925*	291	72,00,560	1,62,552	3,83,623	74,60,941	24,17,412
1926*	289	73,61,124	1,66,332	3,96,060	77,82,832	20,09,894
1927*	289	80,07,064	1,74,992	3,98,985	72,64,981	21,61,166
1928*	289	81,34,781	1,79,230	3,84,612	69,97,393	23,73,714
1929*	288	93,13,053	1,82,490	3,98,473	92,16,126	26,33,179
1930*	288	93,06,063	1,80,341	4,02,116	91,08,491	29,11,264
1931*	288	92,51,667	1,80,041	3,69,091	86,00,253	28,37,158
1932*	288	92,51,667	1,80,041	3,69,091	86,00,253	28,37,158
1933*	320	94,41,192	1,84,745	3,77,765	87,57,158	

* Year ending 31st August. Does not include the figures of 2 mills in course of erection. Does not include the figures of 21 mills in course of erection.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILLS.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Total amount of Capital paid up.	NUMBER OF SPINDLES. Male.	NUMBER OF SPINDLES. Ring.	NUMBER OF SPINDLES. Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in Candies of 784 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Sept. 1932 to 31st August 1933.	REMARKS.
BOMBAY ISLAND—contd.				Rs.	Rs.										
Prabhat Mills, Ltd. (formerly Planet Mills)	Messrs. Partapsiji Narsinghji & Co., Agents, Gresham Building, Esplanade Road, Fort, Bombay.	Total brought forward..	....	..	10,84,30,323	2,91,296	22,87,164	25,78,458	18,71,544	37,049	24,679	3,05,668	90,775	..	
Premier Mills, Ltd. (a)	Messrs. Currimbhoy Ebrahim and Sons, Ltd., Agents, 12-14, Outram Road, Bombay.	Ferguson Road, Lower Parel.	20,000	100	17,01,000	2,480	36,460	32,940	31,704	943	932	6,280	1,894	306	
		Do. do. do.	1,00,000	10	19,95,850	..	21,840	10,850	..	432	..	..	..	..	
Raghuvanshi Mills, Ltd. (formerly Kilachand Mills, Ltd.)	Messrs. Ravenden Mogenal & Bros., Agents, Office on Mill premises.	Baines Road, Mahalaxmi .	10,000	100	10,00,000	12,022	28,588	40,720	35,640	..	..	6,765	1,218	292	Mill closed since 6th April 1928.
Ruby Mills, Ltd. (formerly Sorab Mills)	Messrs. Homrangi & Co., Agents, 40 Apollo Street Fort, Bombay.	Sandhurst Road, Girgaum.	12,000	100	11,00,000	..	14,748	14,748	3,240	454	104	698	690	..	
Sassoon Spinning and Weaving Co., Ltd.	Messrs. David Sassoon & Co., Ltd., Agents, 56, Forbes Street, Fort, Bombay.	Junction Mill—Gully, Lady Jamsetbji Road, Dadar.	4,00,000	10	40,00,000	2,224	58,016	60,240	46,590	1,088	1,230	9,767	2,563	306	Not working since 15th Nov. 1933.
Satya Mill, Ltd. (formerly Globe Manufacturing Co., Ltd.)	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Fort, Bombay.	DeLisle Road	12,000	100	12,00,000	1,008	28,096	29,104	23,497	792	739	4,588	1,255	306	
Sawera Cotton Mills, Ltd. (formerly Shree Laxmi Mill).	Messrs. Jivandas Vallabdas & Co., Agents, Merwanji Building, Hornby Road, Fort, Bombay.	Sewri Cross Road	3,000	100	3,00,000	940	9,088	10,028	9,648	..	..	2,483	344	296	
Simplex Mills Co., Ltd.	Messrs. Forbes Forbes Campbell & Co. Ltd., Agents, Forbes Building, Home Street, Fort, Bombay.	Clarke Road, Jacob Circle, Byculla.	28,000	50	14,00,000	932	37,148	38,084	31,360	1,323	1,091	8,531	2,260	263	
Sir Shapurji Broacha Mills, Ltd. (Contangrist Mill)	Messrs. Nadirshaw Gocaldas & Co., Agents, DeLisle Road, Canelgonpoly, Parel.	DeLisle Road	Ord. 32,535	100	77,51,193	2,232	88,512	90,744	48,372	1,128	963	6,300	2,412	306	Empress Mill working since 12th April 1932.
Sir Shapurji Broacha Mills, Ltd. (Empress Mill)			Pref. 44,915	100											
Sir Shapurji Broacha Mills, Ltd. (New Empress Mill)	Messrs. Mulraj Gopalbhai & Sons, Agents, Rustom Building, 29, Chartbigan Street, Fort, Bombay.	Sirbhadevi Road, Lower Mahim.	2,400	500	12,00,000	..	30,224	30,224	26,278	1,135	1,109	4,617	1,258	300	
Standard Mills Co., Ltd.	Messrs. Sheth Lalchand Lakhand & Raghavji Pirsottam, Proprietors, Office on Mill premises.	Tardeo	....	..	..	..	27,352	27,352	18,700	502	516	1,543	918	153	
Suryodaya Mills (formerly Prabhat Mills, Ltd.)															

14.	Crescent Mills Co., Ltd. (c)	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, Currimbhoy House, Outram Road, Fort, Bombay.	Fergusson Road, Lower Parel.	13,000	100	13,00,000	9.60%	13,000	14,988	18,836	1,002	907	1,033	1,004	174	..
15.	Crown Spinning and Manufacturing Co., Ltd. (formerly Ghoga Mills).	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, Currimbhoy House, Outram Road, Fort, Bombay.	New Parbhadevi Road, Dadar.	400	500	2,00,000	..	29,788	30,703	30,064	966	949	3,937	1,013	306	Closed since 1st March 1933.
16.	Currimbhoy Mills Co., Ltd. (including Mahomedbhoy Mills). (c)	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	DeLisle Road	8,800	250	22,00,000	17,344	15,096	61,440	50,270	1,048	963	3,014	2,683	180	Closed since 1st March 1933.
17.	David Mills Company, Ltd. No. 1	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dougall Road, Ballard Estate, Fort, Bombay.	Carroll Road, Parel ..	{ Old. 2,800 New 9,000	500 250	9,00,000 13,00,000	17,460	24,168	81,634	43,653	1,201	841	7,309	2,111	{ Pfg. 200 Ord. 494	..
18.	David Mills Company, Ltd. No. 2															
19.	Dawn Mills Company, Ltd.	Messrs. Sassoon J. David & Co., Ltd., Agents, 14A, Esplanade Road, Fort, Bombay.	Fergusson Road, Lower Parel.	8,00,000	5	40,00,000	5,432	45,312	90,152	..	..	..	9,726	1,736	306	..
20.	†Dhiyiqaya Spinning and Weaving Mills Co. (formerly Mombay Petit Mills).	Messrs. Jethabhai Khetau & Co., Agents, Office on Mill premises.	Lal Baug	..	..	..	..	..	41,992	..	1,112	..	..	..	..	Closed since April 1930.
21.	Ebrahimbhoy Pabaney Mills Company, Ltd. (c) ..	Messrs. Currimbhoy Ebrahim & Sons, Ltd. Agents, 12/14, Outram Road, Fort, Bombay.	DeLisle Road	8,000	250	20,00,000	16,704	39,204	56,468	38,705	1,054	997	5,352	2,044	Pfg. 226 Ord. 223	Closed since June 1933.
22.	E. D. Sassoon United Mills, Ltd. (Alexandra Mill) ..	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dougall Road, Ballard Estate, Fort, Bombay.	Gokuldas Tejpal Road, Chinchpogli.	..	..	..	..	30,270	30,270	22,413	832	418	3,336	1,351	307	..
23.	E. D. Sassoon United Mills, Ltd. (E. D. Sassoon Mill).		Separiborg Road, Parel.	Ord. 20,00,000	10	..	10,758	75,898	86,656	39,611	737	334	9,070	999	307	..
24.	E. D. Sassoon United Mills, Ltd. (Jacob Sassoon Mill).	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dougall Road, Ballard Estate, Fort, Bombay.		Def. 50,00,000	1	2,50,00,000	13,948	81,588	99,636	54,472	2,420	1,210	8,922	2,603	307	..
25.	E. D. Sassoon United Mills, Ltd. (Manchester Mills) (formerly Hongkong Mills).		Chinchpogli Cross Lane, Kalachowki.	..	..	..	3,180	33,296	36,476	17,640	798	333	3,263	769	307	..
26.	E. D. Sassoon United Mills, Ltd. (Rachel Sassoon Mill).		Chinchpogli Road ..	..	..	..	..	..	..	..	1,176	..	..	1,426	307	..
27.	Edward Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dougall Road, Ballard Estate, Fort, Bombay.	Fergusson Road, Lower Parel.	8,500	200	17,00,000	20,436	36,552	43,808	29,300	1,021	706	4,447	1,180	307	..
28.	Elphinstone Spinning and Weaving Mills Co., Ltd. ..	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Fort, Bombay.	Elphinstone Road, Parel.	75% cum. Pref. 25,000 Ord. 25,000	100 100	50,00,000	14,008	32,000	46,008	28,124	784	636	4,708	1,317	297	..
29.	Fazulbhoy Mills, Ltd. (c)	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	DeLisle Road	8,000	250	18,00,000	..	52,296	52,296	30,582	1,068	1,057	10,431	2,253	{ Pfg. 300 Ord. 306	..
30.	Finlay Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Fort, Bombay.	Government Gate Road, Parel.	40,000	100	40,00,000	..	56,072	56,072	34,738	812	794	6,411	1,402	306	..
31.	†Framjee Petit Spinning and Manufacturing Co. ..	Dayalal Motichand Sons Esq., Proprietor, Office on premises.	Reay Road, Mazagaon ..	..	..	..	..	21,384	21,384	15,014	609	409	4,038	1,804	..	Closed since 30th June 1933.
32.	Gold Mohur Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Bldgs., Fort, Bombay.	Old Dadar Road, Dadar ..	25,000	100	25,00,000	..	20,472	40,472	33,839	1,040	990	6,098	1,704	297	..
33.	Hindoostan Spinning and Weaving Mills Co., Ltd. ..	Messrs. Thackersey, Mooljee & Co., Agents, 10, Apollo Street, Fort, Bombay.	Ripon Road, Jacob Circle .	1,200	1,000	12,00,000	2,784	30,474	33,180	40,073	1,216	1,111	5,790	1,888	297	..
34.	Hirjee Mills, Ltd., (formerly Presidency Mills Co., Ltd.).	Messrs. Cowasji Jehangir & Co., Agents, Readymoney Mansion, Churchgate Street, Fort, Bombay.	Fergusson Road, Lower Parel.	11,500	100	11,50,000	340	30,088	30,428	26,908	807	796	3,640	1,400	306	..
35.	Indian Manufacturing Co., Ltd.	Messrs. Damodar Thackersey Mooljee & Co., Agents, 16, Apollo Street, Fort, Bombay.	Ripon Road, Jacob Circle.	{ Whole 863 Half 800	1,000 500	9,00,000	..	57,312	47,312	41,840	1,122	1,018	7,243	1,964	289	..
36.	Jam Manufacturing Co., Ltd., No. 1	Messrs. Waljee Shamji & Co., Secretaries, Treasurers and Agents, 4, Dalal Street, Fort, Bombay.	Lalbaug, Parel	2,400	300	12,00,000	..	8,340	21,340	18,158	594	506	3,582	1,425	297	..
37.	Jam Manufacturing Co., Ltd., No. 2 (formerly Birla Mills Ltd., No. 2).		Sewri Road	2,400	300	12,00,000	..	8,888	24,888	21,658	439	431	2,411	821	308	Closed since 30th Aug. 1932.
38.	†Jamshed Manufacturing Co., Ltd.	A. Sir Workman's Mill and Manufacturing Agency Ltd., Lessees, Office on Mill premises.	Fergusson Road, Lower Parel.	22,570	25	8,04,280	..	27,720	47,720	19,320	540	..	672	323	93	..
39.	†Jivraj Ballon Spinning and Weaving Co.	Mr. Currimbhoy A. Lalljee, Proprietor, Greater Road, Grant Road, Bombay.	Tardeo	..	..	..	13,200	3,316	33,516	..	603	..	..	..	..	Closed since Aug. 1929.
40.	Jubilee Mills, Ltd.	Messrs. Mangaldas Mohta & Co., Secretaries, Treasurers and Agents, Mahavir Mansion, Princess Street, Bombay.	New Sewree Road ..	Pref. 50,000 Pref. 3,000	100 25	55,00,000 1,25,000	..	28,000	82,000	40,000	1,040	1,000	6,022	1,093	297	..
41.	Kastoorchand Mills Co., Ltd. (Kastoorchand Mill) ..	Messrs. W. H. Brady & Co., Ltd., Managers for the Trustees of the Debenture Holders, Royal Insurance Buildings, 12/14, Churchgate Street, Fort, Bombay.	Tulsipipe Road, Dadar,	1,40,000	30	69,74,873	18,414	18,360	52,790	11,203	563	749	2,764	1,763	304	..
42.	Kastoorchand Mills Co., Ltd. (Imperial Mill) ..						..	40,364	48,364	32,333	..	..	2,988	871	300	..
43.	Khatau Makanji Spinning and Weaving Co., Ltd.	Messrs. Khatau Makanji & Co., Agents, Lalani Buildings, 42, Ballard Pier, Fort, Bombay.	Haines Road, Mahalaxmi.	Ord. 20,000 6% cum. Pref.	100 100	19,95,000 10,00,000	..	62,016	82,016	53,530	1,547	1,338	5,497	3,004	306	..
44.	Kohinoor Mills Co., Ltd.	Messrs. Kilachi Nimon & Co., Agents, Kilachi Buildings, Hornby Road, Fort, Bombay.	Haines Road, Byculla ..	Ord. 20,000	100	20,00,000	568	58,650	59,218	29,423	1,431	1,353	9,153	3,170	307	..
45.	Madhavrao Scindia Mills, Ltd. (formerly Sun Mills, Limited).	Messrs. Parachand Raghavji & Co., Lessees, Office on Mill premises.	Naigaum Cross Road, Dadar.	Ord. 20,000	100	20,00,000	1,328	29,332	50,660	29,043	1,031	1,000	5,830	2,357	307	..
46.	Madhowji Dharamsi Manufacturing Co., Ltd. ..	Messrs. Gocaldas Madhowji Sons & Co., Agents, Foras Road, Bombay, No. 2.	Sun Mill Road, Lower Parel.	{ Pref. 20,000 Ord. 16,000 Ord. 13,500	100 100 100	38,00,000 13,50,000	4,328	31,312	50,160	29,093	624	560	3,800	1,387	307	Loom expired on 1st Dec. 1933.
47.	Mathradas Mills, Ltd.	Messrs. Raghavji Purshotam & Co., Lessees, Office on Mill premises.	Foras Road, Tardeo ..	{ Pref. 2,500 Pref. 1,500	250 250	6,75,000 12,00,000	1,036	35,316	37,452	11,332	943	338	1,589	830	273	..
48.	Meyer Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 13, Dougall Road, Ballard Estate, Fort, Bombay.	DeLisle Road	44,000	50	22,00,000	3,324	37,964	41,028	37,702	952	924	5,242	1,991	302	..
49.	Moon Mills, Ltd.	Messrs. F. A. Hormazji & Co., Agents, 70, Forbes Street, Fort, Bombay.	Sewree New Road ..	1,000	250	2,50,000	7,584	16,060	24,384	22,421	804	802	3,256	1,463	280	..
50.	Morarji Gocaldas Spinning and Weaving Co., Ltd. ..	Messrs. Morarjee Gocaldas & Co., Secretaries, Treasurers and Agents, New Sudama House, Wittet Road, Ballard Estate, Bombay.	Separiborg Road, Parel ..	1,200	1,000	11,50,000	..	79,884	79,884	61,733	1,630	1,484	10,740	3,734	{ Pfg. 208 Ord. 305	..
51*	Mysore Spinning & Manufacturing Co., Ltd., No. 4 (formerly Birla Mills Ltd., No. 1.)	Messrs. K. Sirur & Co., Agents, Temple Bar Building, 70, Forbes Street Fort, Bombay.	Elphinstone Road, Parel ..	....	..	..	13,896	19,968	24,464	24,251	..	..	5,023	739	264	..
52.	New China Mills, Ltd., (formerly China Mill) ..	Mr. Framjeekhai Mafatlal, Managing Director, 29, Chandanwadi St., Fort, Bombay.	Sewree	2,325	1,000	13,23,000	..	57,432	57,432	25,243	958	640	3,600	1,130	303	..
53.	New City of Bombay Manufacturing Co., Ltd. ..	Messrs. W. H. Brady & Co., Ltd., Agents, Royal Insurance Building, 12/14, Churchgate Street, Fort, Bombay.	Albert Road, Chinchpogly.	6,000	100	6,00,000	..	43,248	43,248	40,607	410	436	4,296	1,429	305	..
54.	New Great Eastern Spinning and Weaving Co., Ltd. .	Messrs. W. H. Brady & Co., Ltd., Agents, Royal Insurance Building, 12/14, Churchgate St., Fort, Bombay.	Victoria Gardens Road, Chinchpogly.	{ Ord. 7,300 Pref. 4,000	100 200	13,00,000 8,00,000	14,300	32,148	49,008	47,421	1,032	984	9,484	2,141	303	..
55.	New Islam Mills		Separiborg Road, Parel ..	....	..	....	2,048	17,804	19,852	..	360	..	..	..	..	Closed since 6th October 1926.
56.	New Kaiser-i-Hind Spinning & Weaving Co., Ltd. ..	Messrs. Vassanjee Manjee & Co., Agents, 132, Elphinstone Circle, Fort, Bombay.	Gokuldas Tejpal Road, Chinchpogly.	1,800	300	9,00,000	936	36,000	37,536	34,673	1,228	1,170	9,009	2,218	306	..
57.	Pearl Mills, Ltd. (c)	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	DeLisle Road	8,000	250	20,00,000	..	33,840	33,840	27,564	1,760	1,648	6,813	2,479	284	..
58.	Phoenix Mills, Ltd. (formerly Britannia Mills) ..	Messrs. Ramnarain Harnandrai & Sons, Agents, 143, Esplanade Road, Fort, Bombay.	Fergusson Road, Lower Parel.	8,000	100	8,00,000	12,624	47,824	52,808	31,248	706	712	11,033	2,514	300	..
		Total carried forward..		....	..	10,84,30,313	2,91,706	30,76,164	23,,72,438	18,74,522	57,049	44,679	3,25,668	90,773	..	..

* The Capital of Mill No. 51 is included in the Share Capital of Mysore Spinning and Manufacturing Co., Ltd., Mysore (vide Part III under Mills in Mysore State.)

† Messrs. Currimbhoy Ebrahim & Sons, Ltd., secured the agency of all the Mills under their control on 24th October 1933.

Note.—The names of the Ailan Mills, Manockji Petit Mills and the Raja Bahadur Motilal Bombay Mills which were included in the 1932 list have been removed from this list for the reason that the machinery of these Mills has been scrapped.

British India Press, Bombay.

7. Tata Mills, Ltd.	Messrs. Tata, Sons & Co., Ltd., Managing Chartered Bank Buildings, Fort, Bombay	Agents,	Dadar	24,000	100	24,00,000	1,022	30,426	31,450	13,304	324	324	3,477	1,073	1,073
8. Tata Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Hond, Fort, Bombay.		Old.	24,032	25	14,96,250	..	22,468	22,468	51,204	1,800	1,296	7,004	3,083	263
			Fwd.	6,032	100										
9. Tarpa Puder Cotton Mills, Ltd. (formerly Diamond Spg. and Wvg. Co., Ltd.).	Mr. T. Sasakura, Mg. Director, Office on Mill premises.		Ord.	20,000	100	20,00,000	..	37,002	37,002	30,163	910	890	10,392	1,374	269
10. Union Mills	Messrs. David Sassoon & Co., Ltd., Printers, 70, Forbes Street, Fort, Bombay.		Ord.	....	..	....	3,960	32,320	36,280	31,053	873	832	6,462	1,761	307
11. Victoria Mills, Ltd.	Messrs. Mangaldas Mehta & Co, Secretaries, Treasurers and Agents, Mahorak Mansil Apollo Street, Fort, Bombay.		Gamdevi Road	8,000	50	4,00,000	..	29,936	29,936	29,306	536	547	2,768	938	307
12. Western India Spinning and Manufacturing Co., Ltd.	Messrs. Thackersey Mooljee Sons & Co., Agents, 16, Apollo Street, Fort, Bombay.		Kalachowki Road, Chinchpoogly.	1,200	1,000	12,00,000	2,992	43,068	46,060	38,752	1,050	1,009	5,343	1,731	307
			Total ..	....	..	13,96,81,140	2,11,218	29,79,870	33,00,088	24,30,854	73,209	58,870	3,98,987	*1,19,943	..

* Vide foot-note at end of 33,00,088 spindles 36,476 are waste spindles.

COTTON MILLS RECENTLY REGISTERED OR IN COURSE OF ERECTION.

BOMBAY PRESIDENCY.

1. Bansi Mills Ltd. (a)	Jethabhai Purshotam Bhalakia Esq., Mg. Agent, Post Box 29, Ahmedabad.		....	..	....	..	..	..	..	..	..	..	..	..	
2. Maharana Mills, Ltd. (a).	Naraji Kalidas Mehta Esq., Mg. Director, Porbander, (Kathiawar).	Porbander	....	..	....	..	..	..	..	..	..	..	..	..	
3. Shri Bahadurkaraji Mills Co., Ltd. (b) ..	Messrs. Chhotabhai Bacjibhai & Co., Bahadurkaraji Road, Baroda.	Baroda	....	..	2,00,000	..	..	..	..	..	..	..	..	..	
4. Shri Chintamani Spg. & Wvg. Mills, Ltd. (b). ..	Messrs. Arwade Gadgil & Co., Ltd., Agents, 430, Dhondaraj Road, Sangli.	Sangli	....	..	..	..	..	..	..	..	..	..	..	..	
		Total ..	....	..	2,00,000	..	..	..	..	..	..	..	..	..	

HYDERABAD (NIZAM'S TERRITORY).

1. Asara Jubi Mills, Ltd. (a) (c)	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Currimbhoy House, 12/14, Outram Road, Fort, Bombay.	Warangal	....	..	18,000	..	9,072	13,153	..	19,044	19,044	416	..	..	..
		Total ..	....	..	9,17,133	..	19,044	19,044	..	416	..	..	..	..	..

CENTRAL INDIA.

Hira Mills, Ltd. (a)	Sir Sarupchand Hukumchand & Co., Agents, Indore.	Ujjain	....	..	....	..	..	..	..	..	..	..	..	..	
Indore Navayuga Mills, Ltd. (a) ..	Messrs. J. A. Sharma Brothers, 3, South Tukoganj, Indore.	Indore	Ord.	15,000	50	1,00,000	..	..	..	..	..	..	..	..	Erection held in suspense.
			Fwd.	15,000	50										

BENGAL PRESIDENCY AND ASSAM.

		Total ..	....	..	1,00,000	..	..	..	..	..	..	..	..	..	
Acharya Prafulla Chandra Cotton Mills, Ltd. (a)	Messrs. The Bengal Workers' Association, Mg. Agents, Khulna.	Khulna	....	..	8,000	25	....	..	..	..	..	..	..	..	..
Adarsha Cotton Spg. & Wvg. Mills (a). ..	Mr. Iran Chandra Banik, 205, Nawabpur, Dacca.	Dacca	....	..	....	..	....	..	..	..	..	..	..	..	..
Aswini Kumar Cotton Mills, Ltd. (a) ..	M. L. Ganguly Esq., Mg. Director, Office on Mill premises.	Barisal	16,33		10	16,330	..	..	..	..	..	..	..	..	..
Bangeswhri Cotton Mills Co., Ltd. (a) ..	Mr. Kali Mohon Saha, 22, Canning Street, Calcutta.	....	....	..	....	..	..	..	..	..	..	..	..	..	..
Bengal Cotton & Woollen Mills, Ltd. (b)	Agents, 63, Lyall Street, Dacca.	Dacca	....	..	....	..	..	..	..	..	..	..	..	..	..
Calcutta Textiles, Ltd. (j)	Agents, 5, Dalhousie Square, Calcutta.	....	....	..	....	..	..	..	..	..	..	..	..	..	..
Chittagong Cotton Mills, Ltd. (a)	Mr. P. K. Saha, Managing Director, Anchor Mills, Chittagong.	Bakarhali, Chittagong	7,569		25	1,14,625	..	..	..	..	..	..	..	..	..
Chittaranjan Cotton Mills, Ltd. (a)	The Kesharlal Industrial, Syndicate Ltd., Agents, 14/15, Patuatoly Street, Dacca.	Gomilla, Narainganj	....	..	10	....	..	..	..	..	..	..	..	..	..
City Cotton Mills, Ltd. (j)	Agents, 8, Canning Street, Calcutta.	....	....	..	....	..	..	..	..	..	..	..	..	..	..
Deshabhandu Cotton Mills, Ltd. (a)	The National Council, Mg. Agents, 5, Justice Dwarakanath Road, Calcutta.	Diamond Harbour	....	..	....	..	..	..	..	..	..	..	..	..	..
Jagadattri Cotton Mills (j)	Agents, 22, New Tanga Mills, Calcutta.	....	....	..	....	..	..	..	..	..	..	..	..	..	..
Maheshwari Cotton Mills, Ltd (j)	Agents, 48, Johnston Road, Dacca.	Dacca	....	..	....	..	..	..	..	..	..	..	..	..	..
Nadia Cotton Mills, Ltd. (j)	Messrs. Roy Chowdhury & Co., Naladwip, Nadia.	....	....	..	....	..	..	..	..	..	..	..	..	..	..
North Bengal Cotton Mills, Ltd. (a) ..	Messrs. Bengal Industrial Co., Ltd., Mg. Agents, 11, Clive Street, Calcutta.	Sara (Pabna)	3,00,000		10	33,020	..	..	..	30	..	..	..	..	..
Sri Laxmi Cotton Mills (j)	Messrs. National Traders' Syndicate, P.O. Sylhet, Assam.	Bhangabazar Street, Sylhet town.	1,50,000		10	....	..	..	..	..	..	..	..	..	..
Sreenath Mills (j).	Agents, 10, Sreenath Das Lane, Calcutta.	....	....	..	....	..	..	..	..	..	..	..	..	..	..
Sri Durga Cotton Mills, Ltd. (a)	Agents, 14/2, Old China Bazar Street, Calcutta.	....	....	..	....	..	..	..	..	..	..	..	..	..	..
Tripura Cotton Mills, Ltd. (j)	Messrs. Comilla Workers' Union Ltd., Comilla.	Comilla	....	..	....	..	..	..	..	..	..	..	..	..	..
Young India Cotton Mill (j)	Messrs. Wilson & Co., Agents, 20, Strand Road, Calcutta.	Calcutta	....	..	....	..	..	..	..	..	..	..	..	..	..
		Total ..	....	..	1,84,903	..	..	..	..	30	..	..	..	..	..

PUNJAB.

Punjab Textile Mills, Ltd. (a)	Maharaj Kishen, Manager, 53, Mozang Road, Lahore.	Lahore	....	..	....	..	..	..	..	..	..	..	..	..	
		Total ..	....	..	....	..	..	..	..	..	..	..	..	..	..

MADRAS PRESIDENCY.

1. Lakshmi Mills Co., Ltd. (a)	Messrs. G. Kuppuswami Nayadu & Co., Agents, Pappanaickenpalayam, Avanashi Road, Coimbatore.	Avanashi Road, Coimbatore.	....	..	6,00,000	..	..	..	..	..	..	..	..	..	..
2. Palani Andavar Mills, Ltd. (a)	Messrs. G. T. Venkatasami Naidu M. A. Ramappa Chettiar & Co. Agents, Coimbatore, Coimbatore Dt.	Udumalpet (Coimbatore Dt.)	....	..	6,00,000	..	..	..	..	..	..	..	..	..	..
3. Pankaja Mills, Ltd. (a)	Messrs. Ramanathapathy Mudaliar & Sons, 7, Vysial Street, Coimbatore.	Coimbatore	....	..	....	..	..	..	..	..	..	..	..	..	..
4. Shri Ramalinga Choodambikai Mills, Ltd. (a)	M/s. G. Doraiswamy Chetty & Bros. Agents, 7, New Market Street, Tiruppur.	Tiruppur	10,000		100	67,500	..	..	..	..	..	..	..	..	..
		Total ..	....	..	12,67,500	..	..	..	..	..	..	..	..	..	..

(a) Mills which have commenced construction.
(b) Recently registered but not commenced construction.
† Statement not received. Figures taken from last year's statement.
§ Native States.
‡ Proprietary Concerns.
NOTE.—The average number of hands employed daily is arrived at by adding together the number of hands actually working on each day the Mills were open between 1st September 1912 and 31st August 1913 and dividing the result by the number of days actually worked, It does not include the number employed on night shift.

PROGRESS OF COTTON MILLS IN AHMEDABAD SINCE 1892.

Year ending 30th June.	No. of Mills.	Total No. of spindles erected.	Total No. of looms erected.	Average No. of hands employed daily.	APPROXIMATE QUANTITY OF COTTON CONSUMED. In Cwts.	In Bales of 392 lbs.
1892	9	200,400	2,614	7,939	160,792	55,992
1893	9	200,400	2,614	8,227	181,364	64,788
1894	11	267,252	3,192	8,440	195,040	68,440
1895	12	288,252	4,072	11,004	239,914	85,468
1896	13	310,812	4,812	12,097	260,258	90,658
1897	21	378,600	5,156	15,122	401,292	114,572
1898	21	407,256	5,468	16,904	414,254	139,731
1899	22	417,342	5,868	13,893	306,714	104,604
1900	22	417,342	6,172	14,191	314,114	104,604
1901	23	442,788	6,442	15,091	330,332	112,931
1902	24	468,624	6,912	16,553	372,955	135,134
1903	22	517,116	7,347	15,295	447,951	145,995
1904	23	536,292	7,847	16,242	444,193	144,995
1905	27	637,092	10,216	24,473	644,110	210,466
1906	27	657,492	11,216	29,900	662,924	171,724
1907	28	691,524	13,216	31,297	760,779	195,504
1908	28	817,380	13,216	26,953	630,524	163,444
1909	28	817,380	13,216	27,162	634,524	164,444
1910	29	861,804	14,216	31,760	754,997	211,492
1911	29	892,704	15,592	35,749	825,845	230,772
1912	30	905,172	16,592	35,253	747,894	213,654
*1913	31	1,046,592	18,792	42,592	856,525	245,580
*1914	31	1,046,147	19,868	39,266	808,056	230,586
*1915	32	1,061,152	20,868	38,440	885,995	256,698
*1916	32	1,078,806	22,718	45,515	713,747	214,545
*1917	34	1,096,630	23,218	45,515	1,010,847	302,845
*1918	60	1,150,370	25,552	48,617	817,620	245,625
*1919	60	1,150,370	25,552	48,617	795,453	239,806
*1920	60	1,221,666	26,171	51,790	1,026,050	307,815
*1921	60	1,302,457	28,747	53,732	903,153	272,780
*1922	60	1,374,186	30,505	55,511	1,010,000	303,000
*1923	66	1,468,602	32,997	56,811	1,162,866	346,344
*1924	68	1,515,210	33,997	57,995	1,337,914	399,744
*1925	72	1,598,208	36,190	64,637	1,552,051	457,790
*1926	72	1,644,202	36,818	64,490	1,376,049	388,150
*1927	74	1,745,202	38,092	68,018	1,413,000	413,000
*1928	76	1,863,606	40,006	72,094	1,562,532	457,750
*1929	76	1,878,314	41,514	71,745	1,672,392	477,869

* Year ending 31st August.

† Figure of 1 taken to cover 16 reelers not included.

MILLS IN AHMEDABAD.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Total amount of Capital paid up.	NUMBER OF SPINDLES. Male.	NUMBER OF SPINDLES. Reeling.	NUMBER OF SPINDLES. Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed.	Total Number of days worked from 1st Sept. 1932 to 31st Aug. 1933.	REMARKS.
MILLS IN AHMEDABAD.				Rs.	Rs.										
1. Ahmedabad Advance Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Street, Fort, Bombay.	Shahi-Bag Road, outside Delhi Gate, Ahmedabad.	10,000	100	10,00,000	..	44,224	44,224	40,043	922	799	4,498	1,352	309	
2. Ahmedabad Astodia Manufacturing Co., Ltd. (in voluntary liquidation).	Messrs. Seth Kasturbhai Lalbhai and Tribhovan T. Parikh, Liquidators Office on Mill premises.	Outside Astodia Gate, Ahmedabad.	5,000	100	5,03,000	..	17,346	17,346	16,384	326	324	2,138	659	306	
3. Ahmedabad Cotton and Wasie Mfg. Co., Ltd. ..	Messrs. Dhanjibai Chunilal & Bros., Secs., Trusts & Agts., Shaliwapura, Post No. 2, Ahmedabad.	Dudheshwar Road, Ahmedabad.	{ A 4,550 / B 745	{ 12-8 / 125	54,750 / 93,250	} ..	26,240	26,240	19,321	436	334	3,351	738	305	
4. Ahmedabad Cotton Manufacturing Co., Ltd. ..	Messrs. Amratlal Damodarbas & Co., Agents, Office on Mill premises.	Outside Sarangpur Gate, Ahmedabad.	{ B 2,000 / 500	125	2,50,000 / 1,00,000	..	28,876	28,876	28,542	668	670	5,827	1,205	305	
5. †Ahmedabad Fine Spinning and Weaving Co., Ltd. ..	Messrs. Girdhardas Harivallabhdas Mills, Ltd., Lessees (Agents) Messrs. Chamanlal Mangaldas & Co., Camp Road, Ahmedabad.	Gomtipur Road, Ahmedabad.	360	500	1,80,000	..	..	..	242	237	..	223	298		
6. Ahmedabad Ginning and Manufacturing Co., Ltd. ..	Messrs. Madhavlal Ranchhodlal & Co., Agents, Office on Mill premises.	Railway Suburb, Ahmedabad.	10,500	100	10,50,000	..	65,192	65,192	63,895	1,668	1,605	7,470	2,832	305	
7. Ahmedabad Industrial Mills Co., Ltd.	Messrs. Kalidas Lalbhai Mehta & Co., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	484	1,000	4,84,000	..	22,280	22,280	21,220	566	563	4,747	918	309	
8. Ahmedabad Jubilee Spinning and Manufacturing Co., Ltd. ..	Messrs. Chimanlal Nagindas & Co., Treasurers and Agents, Office on Mill premises.	Outside Dariapur Gate, P. O. Ry. Pura, Ahmedabad.	10,000	100	10,00,000	3,120	32,320	35,440	34,000	770	766	3,204	1,056	305	
9. Ahmedabad Jupiter Spg., Wvg. and Mfg. Co., Ltd. ..	Messrs. Fulchand Govindlal & Co., Agents, Office on Mill premises.	Dudheshwar Road, Ahmedabad.	{ Ord. 6,400 / Pref. 1,600	{ 125 / 100	9,90,400 / 1,60,000	..	25,008	25,008	22,878	572	547	2,021	823	303	
10. †Ahmedabad Kaiser-i-Hind Mills Co., Ltd. (formerly Ahmedabad Merchant's Spinning Mills Co., Ltd.)	Messrs. Hargovandas Jayantilal & Co., Ltd. Agents, Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	500	1,000	5,00,000	..	23,300	23,300	..	396	..	..	..	..	Not working since 1927.
11. Ahmedabad Laxmi Cotton Mills Co., Ltd.	Messrs. Hargovandas Jayantilal & Co., Ltd. Agents, Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	500	1,000	5,00,000	..	34,200	34,200	31,931	..	..	4,033	911	256	1,500 bunns are exported to Bombay from 1st Nov. 1932.
12. Ahmedabad Manufacturing and Calico Printing Co., Limited (A & B.)	Messrs. Kamanchand Premchand & Co., Agents, Office on Mill premises.	Outside Jamalpur Gate, Ahmedabad.	16,000	125	20,00,000	..	76,408	76,408	73,497	1,909	1,500	5,433	5,063	303	
13. Ahmedabad New Cotton Mills Co., Ltd. ..	Messrs. Ranchhodlal Girdhardas & Co., Ltd. Agents, Office on Mill premises.	Kankaria Road, outside Raipur Gate, Ahmedabad	500	1,000	5,00,000	..	29,668	29,668	29,176	720	707	4,312	1,313	304	
14. Ahmedabad New Standard Mills Co., Ltd., (formerly Ahmedabad New Edward Mills Co., Ltd.)	Messrs. Sakarlal Narandas & Co., Ltd., Agents, Office on Mill premises.	Near Saraspur Gate, Ry. Pura Post, Ahmedabad.	6,000	100	6,00,000	..	16,264	16,264	16,264	434	442	1,089	700	306	
15. Ahmedabad New Textile Mills Co., Ltd., No. 1	Messrs. Narandas Jivanlal & Co., Agents, Post Box No. 30, Ahmedabad.	Outside Raipur Gate, Ahmedabad.	2,000	250	5,00,000	..	18,816	18,816	16,623	{ 396 / 308	391 / 300	2,917	1,620	305	
16. Do. do. No. 2 (formerly Javeri Spg. & Mfg. Co., Ltd.)	Do. do.	Do.	323	1,000	3,23,000	..	28,324	28,324	27,400	576	569	3,316	1,076	306	
17. Ahmedabad Saraspur Mills Co., Ltd.	Messrs. Chimanlal Manekchd & Co., Secretaries, Treasurers and Agents, Railwaypura Post, Ahmedabad.	Gomtipur Road, Ahmedabad.	1,300	250	3,25,000	..	10,680	10,680	9,142	220	371	1,213	539	306	
18. Ahmedabad Shri Ramkrishna Mills Co., Ltd. ..	Messrs. Ranchhodlal Motilal & Co., Agents, Office on Mill premises.	Shahapur, Ahmedabad ..	10,000	100	10,00,000	..	33,652	33,652	33,338	838	820	3,363	1,507	307	
19. Ahmedabad Spinning and Weaving Co., Ltd. ..	Messrs. Chimanbhai Nanubhai & Co., Ltd., Agents, Office on Mill premises.	Rakhial Road, Ahmedabad.	5,000	100	5,00,000	..	14,600	14,600	11,370	466	346	2,474	378	291	420 additional spindles in course of erection.
20. Ajit Mills, Ltd.	Messrs. Jayantilal Amratlal, Ltd., Agents, outside Raipur Gate, Ahmedabad.	Rakhial, Ahmedabad ..	3,000	100	3,00,000	..	19,208	19,208	18,896	..	..	3,341	533	308	
21. Ananta Mills, Ltd.	Messrs. P. M. Hathesaing & Sons, Ltd., Agents, Pankore's Naka, Seth Lalbhai Dhalpatbhai Vands, Ahmedabad.	Naroda Road, Ahmedabad	5,000	100	5,00,000	..	31,448	31,448	33,330	960	874	6,219	1,112	309	Wvg. 307.
22. Arvind Mills, Ltd.	Messrs. Narottam Lalbhai & Co., Agents, Post Box No. 29, Ahmedabad.	Do. do.	23,430	100	23,43,000	..	52,560	52,560	50,808	1,112	763	2,077	1,500	310	
23. Arvindas Ginning and Mfg. Co., Ltd., (formerly Ahmedabad Vyapar Ginning and Mfg. Company, Limited.)	Messrs. Mangaldas & Brother, Secs., Treasurers and Agents, Office on Mill premises.	Asarva Road, Ahmedabad.	5,000	100	5,00,000	..	46,020	46,020	44,768	780	778	4,080	1,530	201	
24. Aryodaya Ginning and Weaving Co., Ltd. No. 1	Messrs. Mangaldas & Bulabhai & Co., Agents, Post Box 91, Ahmedabad.	Do. do.	{ A 6,000 / B 2,500	100 / 250	6,00,000 / 3,00,000	..	53,304	53,304	49,272	1,260	1,222	5,229	2,736	304	
25. Do. do. do. No. 2	Messrs. P. E. Dhanbai, Esq., Managers in possession, Asarva Road, Post Kalupur, Ahmedabad.	Do. do.	..	..	..	..	30,384	30,384	29,000	432	432	2,467	864	299	
26. †Asarwa Mills (formerly Hiwandbhai Cotton Mills Co., Ltd.)															

ASSOCIATION, BOMBAY

OR 31st AUGUST 1933

T II.

OTHER MILLS IN BOMBAY PRESIDENCY.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL	CAPITAL.			NUMBER OF SPINDLES.			Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed.	Total Number of days worked from 1st Sept. 1932 to 31st Aug. 1933.	REMARKS.
			Number of Shares.	Nominal value of each Share	Total amount of Capital paid up.	Main.	Ring.	Total.							
OTHER MILLS IN BOMBAY PRESIDENCY.				Rs.	Rs.										
1. ‖ Baroda Spinning and Weaving Co., Ltd. (Block Nos. 1 and 2).	Messrs. Zaveribhai Laxmichand & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Idd Gate, near Bhadar, Baroda.	5,368	100	5,30,800	..	30,288	30,288	24,000	302	269	2,951	1,039	262	
2. Barsi Spinning and Weaving Mills, Ltd.	Messrs. Desai Sons & Co., Secretaries, Treasurers and Agents. 77a, Hallowing Jethabhai Mala, Bazargate Street, Fort, Bombay.	Barsi Town (District Sholapur).	8,000	250	5,75,250	..	9,640	9,640	8,872	230	222	2,638	725	307	
3. Bhagirath S. W. & Manufacturing Co., Ltd. ..	Messrs. Gendalal Surajmal & Co., Agents, Jalgaon.	Jalgaon, East Khandesh.	{ Ord. 20,640 Pref. 3,772	100	18,85,450 3,77,200	..	11,000	11,000	10,302	211	204	2,401	639	310	
4. Bharat Spg. and Wvg. Co., Ltd., No. 1 (formerly Habib Mills, Ltd.)	Messrs. Purshotam Govindjee and Co., Managing Agents, 9/13, Bank Street, Fort, Bombay.	Hubli	{ 2,048 ..	2,132 ..	4,180 26,204	2,048 ..	2,132 26,204	4,180 26,204	3,140 24,564	600	297	4,742	1,777	{ 311 310	
5. Do. do. do. No. 2			63,500	50	32,74,250										
6. ‖ Bharat Vijaya Mills, Ltd., (formerly Kalol Kapadia Spg. & Wvg. Mills Co., Ltd.)	Messrs. Ranandal Champaklal & Co., Agents, Palace Road, Baroda.	Kalol, North Gujarat ..	10,000	100	7,35,700	..	15,204	15,204	14,804	296	289	1,825	712	324	
7. Broach Fine Counts Spinning and Weaving Co., Ltd. (formerly Broach Industrial Cotton Spinning and Weaving Co., Ltd.)	Messrs. Birjlal Bhansal & Co., Secretaries, Treasurers and Agents, Agakhan Building, Dalal Street, Fort, Bombay.	Rahamadpura Road, Near Station, Broach.	8,000	250	20,00,000	..	26,080	26,080	18,263	490	236	1,144	760	302	
8. ‖ Cambay State Mills (formerly Nawab of Cambay Mill)	Cambay State, managed by Sheth Chaturbhai Gordandas Parekh, Office on Mill premises.	Cambay	..	..	..	..	18,896	18,896	16,744	300	292	2,740	729	302	
9. Chandrodaya Mills, Ltd., Virangaum (formerly Virangaum Spinning & Manufacturing Co., Ltd.)	Messrs. Chunilal Kushaldas & Co., Ltd., Agents, Manekchowk, Ahmedabad.	Virangaum	7,000	100	7,00,000	..	27,292	27,292	26,426	627	598	3,979	1,179	262	
10. Chalisgaon Shri Laxmi Narayan Mills, Ltd., (formerly Shri Laxmi Narayan Mills of the Jute Ginning, Pressing & Mfg. Co., Ltd.)	Sheth Narayan Basket, Managing Agent, Office on Mill premises.	Chalisgaon, East Khandesh.	19,075	100	19,07,500	..	21,092	21,092	544	339	3,320	1,026	272	{ Strike from 23th April to 4th Aug.	
11. ‖ Chhotalal Mills, Ltd. (formerly Kalol Cotton Mills Co., Limited.)	Messrs. Chotalal Hirachand & Co., Agents, Office on Mill premises.	Kalol, North Gujarat ..	500	1,000	5,00,000	..	16,188	16,188	14,823	440	380	4,760	831	312	
12. ‖ ‖ Fine Weaving Factory	Messrs. Ratanchand Kasturchand & Co., Proprietors, Navsapur, Surat.	Ld. Darwaja, Surat ..	..	..	..	..	..	..	..	40	..	..	..	..	Not working.
13. ‖ Gaekwar Mills, Ltd.	Messrs. H. M. Mehta & Co., Ltd., Agents, Maharaj Manzil, Apollo Street, Fort, Bombay.	Dabhoura (Baroda State) ..	12,000	100	10,64,800	..	23,344	23,344	21,165	520	494	2,002	726	313	
14. Gokak Mills, Ltd. (formerly Gokak Water Power & Mfg. Co., Ltd.)	Messrs. Forbes, Forbes, Campbell & Co., Ltd., Agents, Forbes Building, Home Street, Fort, Bombay.	Gokak Falls, Belgaum District, S.M.C.	30,047	100	30,04,700	..	71,044	71,044	70,983	..	..	19,825	2,253	283	
15. Gopal Mills Co., Ltd. (formerly Whittle Spg. & Mfg. Co., Ltd.) No. 1 ..	Messrs. Nanddas Haridas & Co., Agents, C/o Maneklal Harilal Mills, Ltd., Sarangpur, Radhanpura Post, Ahmedabad.	Wate Road, Broach ..	500	1,000	5,00,000	..	21,152	21,152	21,152	710	566	3,112	970	302	
16. Do. do. do. No. 2 ..															
17. Do. do. do. No. 3 ..															
18. Hatim Mills, Ltd. (formerly Goolam Baba Spinning and Weaving Co., Ltd.) In Vol. Liquidation.	T. J. Mehta, Esq., Official Liquidator, Office Ld. Darwaja, Surat ..		15,000	100	10,23,500	..	17,820	17,820	..	406	..	..	..	..	{ Closed since 26th Feb. 1924.
19. Jam Shri Ranjitsinghji Spinning and Weaving Mills, Ltd.	Messrs. Lalji Narsaji & Co., Secretaries, Treasurers and Agents, Ewart House, Tamarind Lane, Fort, Bombay.	Jodapur	777	1,000	7,77,000	968	19,052	20,820	20,362	907	407	7,263	1,436	308	
20. Jayanti Mills, Ltd., (formerly Virangaum Alford Mills, Ltd.)	Messrs. Gordhandas Nathalal & Co., Ltd., Agents, Latif Bldg., Revdi Bazar Raipura Post, Ahmedabad.	Virangaum	7,450	100	6,70,000	..	22,216	22,216	550	320	320	2,380	1,103	246	
21. Jayashankar Mills, Barsi, Ltd.	Messrs. Zadbuke & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Barsi Town	20,000	100	11,75,449	..	10,336	10,336	10,332	..	..	1,966	370	310	
22. Khoti Laxmi Cotton Mills Co., Ltd.	Messrs. Narbaibai Kalidas Kevaldas & Co., Ltd., Agents, Office on Mill premises.	Kadi, N. Gujarat ..	12,000	100	10,57,695	..	13,600	13,600	..	..	..	2,600	374	286	
23. Khandesh Spinning and Wvg. Mills Co., Ltd. ..	Messrs. Madhav Jaffna & Co., Secretaries, and Treasurers, 1st-21 Home Terrace, Lane, Fort, Bombay.	Jalgaon, East Khandesh.	730	1,000	7,30,000	..	22,024	22,024	20,324	410	231	4,272	1,251	262	
24. Krishna Kumar Mills Co., ...	Messrs. Ranchhodlal Mangaldas & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Ld. Darwaja, Surat ..	..	..	..	..	..	..	..	..	..	..	..	..	

29.	Dwarkadhish Spinning and Weaving Mills Co., Ltd.	Messrs. Dwarkadhish Jugalkishor Jhunjhunwala, Managing Agents, Office on Mill premises.	Kankaria Road, Ahmedabad.	2,000	250	5,00,000	1,00,000	72,737	27,263	441	1,682	390	292	
30.	Dhanlakshmi Mills Co., Ltd.	Messrs. Jethalal Premchandbhai Dhanlakshmi, Mg. Agent Post Box No. 29, Ahmedabad.	Kankaria Road, Ahmedabad.	9,432	100	9,43,200	5,59,600	13,600	14,223	436	436	2,603	721	Reg. 309
31.	Dharathkand Cotton Mills Co., Ltd.	Messrs. Mockchand Jeykishandas & Co. Sons, Treasurers and Agents, Office on Mill premises.	Dariapur Gate, Ahmedabad.	6,000	125	4,03,300	2,42,800	22,848	22,848	573	502	3,132	901	Wvg. 308.
32.	Dharathkand Textile Mfg. Co., Ltd. No. 1	Messrs. Ivanlal Girdharlal & Co., Secretaries, Treasurers and Agents, Post Box No. 39, Ahmedabad.	Camp Road, Ahmedabad.	Ord. 500 Pref. 2,000	1,000 250	4,25,000	2,31,766	41,756	40,873	1,316	1,239	5,304	1,720	307
33.	Dharat Laxmi Cotton Mills Co., Ltd. ..	Messrs. Ranchhodlal Amrithal & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Beyond Kankaria Railway Siding, Ahmedabad.	2,800	100	2,38,200	18,400	18,400	432	..	2,460	480	312	Looms in course of erection.
33.	†Dharat Suryodaya Mills, Ltd. (formerly India Spg. & Wvg. Co., Ltd.)	Messrs. Manilal Sankalchand & Co., Agents, Office on Mill premises.	Near Jagannath Mahadev, Railwaypura, Ahmedabad.	4,000	100	4,00,000	10,000	10,000	..	280	..	..	..	Mill not working. Reopened 1st July, Oct. 1933.
36.	Dhari Mills Ltd.	Messrs. Motilal Harilal & Co., Agents, outside Raipur Gate, Ahmedabad.	Outside Raipur Gate, Ahmedabad.	4,800	100	480,000	53,440	53,440	13,020	440	418	903	631	104
37.	Chandrakant Mills, Ltd. (formerly Ahmedabad Vishnu Cotton Mills, Ltd.)	Messrs. Dalabhai Girdharlal & Co., Agents, Office on Mill premises.	Near Sunker Lake, Ahmedabad.	5,000	100	2,56,000	50,000	19,015	13,619	464	462	2,540	630	307
38.	City of Ahmedabad Spinning and Manufacturing Co. Limited	Messrs. Chandabhai Mangaldas & Sons, Secs., Treasurers and Agents, Post Box No. 49, Ahmedabad.	Kankaria Road, Ahmedabad.	A 4,000 B 1,330	50 125	2,00,000 1,04,375	1,04,375	24,784	24,784	448,866	528	514	3,118	940	304
39.	Commercial Ahmedabad Mills Co., Ltd. ..	Messrs. Dhanjibhai and Tricumlal & Co., Ltd., Secretaries, Treasurers and Agents, Office on Mill premises.	Outside Premdarwaja, Ahmedabad.	525	1,000	5,25,000	27,052	27,052	26,622	600	590	3,520	977	308
40.	Girdhardas Nathurallabdas Mills Ltd. (formerly Rajnagar Mill No. 2).	Messrs. Chamanlal Mangaldas & Co., Agents, Office on Mill premises.	Outside Premdarwaja, Ahmedabad.	4,800	125	6,00,000	20,180	20,180	19,800	..	..	2,824	530	309
41.	Gujarat Cotton Mills Co., Ltd.	Messrs. Shankh Shankal Bhagvandas & Co., Office on Mill premises.	Naroda Road, Ahmedabad.	8,800	125	10,30,230	30,952	30,952	27,323	606	599	3,623	1,230	309
42.	Gujarat Ginning and Manufacturing Co., Ltd.	Messrs. Jamnabhai Mansukhbhai, Agents, Post Box No. 49, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	924 420	1,000 1,000	9,24,000 4,20,000	74,080 38,362	74,080 38,362	69,412 35,462	1,840 679	1,670 667	9,009 2,689	2,048 1,094	307 310
43.	Gujarat Spinning and Weaving Co., Ltd. ..	Messrs. Girdharlal & Bhailal & Co., Agents, Office on Mill premises.	Outside Dariapur Gate, Ahmedabad.	525	1,000	5,25,000	18,204	18,204	17,723	468	446	2,764	755	307
44.	Harilal & Co. Ltd.	Messrs. Harilal & Co., Agents, Office on Mill premises.	Outside Saraspur Gate, Ahmedabad.	850	250	2,22,500	90,448	20,448	14,592	..	..	1,620	447	289
45.	Hathising Manufacturing Co., Ltd.	Messrs. Hathisingh Kesrisingh & Co., Agents, Office on Mill premises.	Near Saraspur Gate, Ahmedabad.	1,436	125	1,79,500	..	..	384	369	..	362	304	
46.	Himabhai Manufacturing Co., Ltd.	Messrs. Himabhai Khushalbhai & Bros., Agents, Railwaypura Post, Ahmedabad.	Outside Delhi Gate, Ahmedabad.	2,800	250	7,00,000	27,372	27,372	26,462	708	693	3,306	1,310	303
47.	Jehangir Vakil Mills Co., Ltd.	Messrs. Rustomjee Mangaldas & Co., Ltd., Agents, Office on Mill premises.	Naroda Road, Ahmedabad.	4,800	100	4,80,000	11,949	12,649	9,902	329	310	1,737	483	302
48.	Kalyan Mills, Ltd.	Messrs. Chamanbhai Lalbhai and Bros., Ltd., Agents, Railwaypura Post, Ahmedabad.	Rakhial Road, Ahmedabad.	7,000	100	7,00,000	90,368	29,368	27,536	738	682	5,002	1,238	307
49.	Kalidas Cotton Mills Co., Ltd.	Messrs. Harilal Tricumlal, Agent, Office on Mill premises.	Railwaypura Post, Ahmedabad.	525	1,000	5,25,000	34,262	34,262	33,023	832	823	3,652	1,300	..
50.	Kamdhenu Spinning and Weaving Co., Ltd.	Messrs. Harilal Kalyandas & Co., Agents, Office on Mill premises.	Outside Dariapur Gate, Ahmedabad.	450	1,000	4,50,000	33,052	33,052	29,231	684	679	4,101	1,223	308
51.	Kamdhen Spinning and Manufacturing Co., Ltd.	Messrs. Marsdens Bros. & Co., Ltd., Agents, Railwaypost, Ahmedabad.	Gomtipur, Ahmedabad ..	13,655	100	13,65,500	22,740	22,740	21,219	482	480	3,453	1,188	298
52.	Monogram Mills Co., Ltd.	Messrs. Manilal Marsden & Co., Ltd., Agents, Office on Mill premises.	Rakhial, Ahmedabad ..	13,001	100	13,00,100	22,000	22,000	20,968	528	528	6,732	1,113	295
54.	Motilal Hirabhai Spinning, Weaving & Mfg. Co., Ltd.	Messrs. Motilal Hirabhai & Sons, Agents, Railwaypura, Ahmedabad.	Outside Prem Gate, Ahmedabad.	9,990	100	9,99,000	30,000	30,000	30,000	720	720	3,974	1,298	309
55.	Nagri Mills, Co., Ltd.	Messrs. Popatlal Chimanlal & Co., Agents, Office on Mill premises.	Jagannath Mahadev Road, Gomtipur, Ahmedabad.	1,310	1,000	7,33,000	13,808	13,808	13,727	416	416	2,603	736	306
56.	National Mills Co., Ltd.	Messrs. Chimanlal and Govindlal & Co. Ltd. Agents, Office on Mill premises.	Gomtipur, Ahmedabad.	440	1,000	4,40,000	19,712	19,712	19,588	452	443	2,703	772	308
57.	Navu Bharat Mill, Ltd., (formerly Gordhan Spinning and Manufacturing Co., Ltd.)	Messrs. Gordhandas Chanchal and Co., Agents, Office on Mill premises.	Naroda Road, Ahmedabad.	Old 5,230 New 5,233	100 50	5,23,000 2,61,650	17,000	17,000	16,400	333	330	1,952	705	299
58.	New Automatic Spinning and Weaving Co., Ltd.	Messrs. Tricumlal Hiralal & Co., Ltd., Agents, Office on Mill premises.	Naroda Road, Ahmedabad.	525	1,000	5,25,000	13,040	13,040	12,470	290	283	4,348	956	305
59.	New Manekchowk Spinning and Weaving Co., Ltd.	Messrs. Lalbhai Tricumlal, Agents, Office on Mill premises.	Outside Dariapur Gate Railwaypura, Ahmedabad	525	1,000	5,25,000	17,800	17,800	15,400	373	350	1,952	705	299
60.	New National Mills Co., Ltd.	Messrs. Popatlal Harilal Nagri & Co., Agents, Office on Mill premises.	Rakhial Road, Ahmedabad	7,200	100	7,20,000	14,320	15,320	10,468	324	267	1,468	464	277
61.	New Raipur Mills Co., Ltd., (formerly Raipur Mill, Ltd.)	Messrs. Shankabhai Jivabai & Co., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	7,000	100	3,10,000	9,840	9,840	8,760	216	237	1,178	417	302
62.	New Swadeshi Mills of Ahmedabad, Ltd. (formerly Ahmedabad Manekji Spinning and Mfg. Co., Ltd.)	Messrs. Shoonarain Surajmal Nemani, Agents, Kalupur Road, Ahmedabad.	Naroda Road, Ahmedabad.	14,000	600	3,80,253	23,800	16,941	23,800	661	662	2,769	1,052	307
63.	† New Vallabh Mills Co. (formerly Vallech Weaving Mills).	Messrs. Chunilal, Kesubalias & Sons, Proprietors, Office on Mill premises.	Gomtipur Road, Ahmedabad.	....	....	....	....	....	....	84	80	....	64	126	Not working since 9th Feb. 1933.
64.	Nutan Mills, Ltd.	Messrs. Jugalbhai Bhogilal Nanavatti & Co., Ltd., Proprietors, Office on Mill premises.	Saraspur Road, Ahmedabad.	5,000	100	5,00,000	20,130	20,130	318	..	343	680	..	304	Mill not working since 13th May & Wvg. on 16th June 1933.
65.	Patell Mills Co., Ltd., (formerly Gomtipur Spinning, Weaving and Manufacturing Co., Limited).	Messrs. Dhirajlal Chunilal & Co., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	4,000	125	1,91,250	13,464	13,464	13,447	304	273	1,276	328	306
66.	Purshotam Spinning and Mfg. Co., Ltd. ..	Messrs. Maneckbhai Bhagubhai & Co., Agents, Railwaypura Post, Ahmedabad.	Outside Raipur Gate, Ahmedabad.	Ord. 472 Pref. 320 Def. 27	1,000 250 125	4,72,000 80,000 3,375	25,600	25,600	23,923	480	478	2,424	967	253
67.	Raipur Manufacturing Co., Ltd.	Messrs. Lalbhai Dalpatbhai & Co., Agents, Office on Mill premises.	Outside Saraspur Gate, Ahmedabad.	5,000	200	10,00,000	37,600	35,960	33,961	866	857	3,018	1,410	308
68.	Rajnagar Spinning, Wvg. & Mfg. Co., Ltd. No. 1	Mr. Mangaldas Girdhardas Parekh, Secretary, Treasurer and Agent, Post Box 40, Ahmedabad.	Railwaypura Post, Camp Road, Ahmedabad.	4,800	125	6,00,000	24,736	22,376	20,736	618	602	4,002	932	307
69.	Do. do. do. do. No. 2						29,772	29,772	29,132	740	732		1,162	305
70.	Rohit Mills Ltd.	Messrs. Lallubhai Gordhandas Ltd., Agents near Kalupur, Mehmedabad, Mithipur, Ahmedabad.	Mithipur, Ahmedabad.	1,800	100	4,80,000	9,016	9,016	7,727	288	234	843	436	184	Commenced work on 27th Jan. 1933.
71.	Rustom Jehangir Vakil Mills Co., Ltd. ..	Messrs. Rustomji Manilal & Co., Secretaries, Treasurers and Agents, Offices on Mill premises.	Outside Delhi Gate, Ahmedabad.	3,300	100	3,30,000	17,612	17,612	17,060	405	399	3,196	632	307
72.	Saraspur Cotton Spinning and Weaving Co., Ltd. No. 1	Messrs. Sakarlal Balabhai & Co., Agents, Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	4,164	1,000	4,64,000	27,600	27,600	26,993	657	573	3,900	1,077	306
73.	Do. do. do. No. 2	Messrs. Lallubhai Dalpatbhai Sons & Co., Agents, Office on Mill premises.	Near Saraspur Gate, Ahmedabad.	6,000	100	6,00,000	29,828	29,828	29,640	828	827	5,087	1,258	305
74.	Saraspur Mills, Ltd. (formerly Saraspur Manufacturing Co., Ltd.)	Messrs. Mafatlal Chanchlal & Co., Agents, Office on Mill premises.	Saraspur Road, Ahmedabad.	Ord. 325 Founders 100	1,000 25	3,25,000 2,500	36,564	30,564	30,299	664	658	2,894	1,186	306
75.	Shri Ambica Mills, Ltd.	Messrs. Harivallabhdas Kalidas & Co., Office on Mill premises.	Kankaria Loco. Siding, Rly Pura, Ahmedabad.	3,500	100	3,50,000	19,020	19,020	384	380	2,322	853	309	
76.	Shri Laxmi Weaving and Manufacturing Co., Ltd.	Messrs. Manubhai & Co., Agents, Office on Mill premises.	Raipur, Gomtipur Road, Ahmedabad.	4,132	36	2,07,600	....	....	....	236	230	....	223	308	
77.	Shrinagar Weaving and Manufacturing Co., Ltd.	Messrs. Govindbhai Mankelal & Co., Agents, and Treasurers, Office on Mill premises.	Near New Railway Overbridge, Ahmedabad.	6,000	100	5,20,659	14,784	14,784	13,983	728	609	3,621	927	306
78.	Shri Vivekanand Mills, Ltd.	Messrs. Nanabhai Mankelal & Co., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	3,400	125	4,14,136	20,000	19,096	14,136	491	353	1,223	608	303
80.	Silver Cotton Mills Co., Ltd.	Messrs. Gopalbhai Balabhai & Co., Sons, Treasurers and Agents, Office on Mill premises.	Kankaria Road, Ahmedabad.	3,840	250	9,60,000	19,420	19,420	19,097	506	502	2,693	833	306
81.	Vijaya Mills Co., Ltd.	Messrs. Harisbhai Achratlal & Co., Agents, Office on Mill premises.	Naroda Road, Ahmedabad.	7,000	100	7,00,000	28,440	26,140	16,552	608	608	3,130	707	308
82.	Vikram Mills, Ltd.	Messrs. Ramanlal Lallubhai & Bros., Agents, Office on Mill premises.	Outside Rakhial Gate, Ahmedabad.	500	1,000	5,00,000	28,412	28,412	24,890	609	583	5,380	1,062	307
				....	....	4,76,97,144	3,120	3,07,320	3,07,324	3,23,304	47,224	13,292	2,38,904	77,743	....

† Statement not received. Figures taken from last year's statement.

‡ Temporary Closure.

§ Native States and Foreign Territory.

Bombay Indian Press, Bombay.

1.	Lakshmi Cotton Manufacturing Co., Ltd.	The Bombay Cot. Ltd., Secretaries, Treasurers and Agents, 9, Wallace St., Fort, Bombay.	Sholapur	5,400	250	10,00,000	..	45,720	45,720	45,228	864	933	1,01,172	7,007	309
2.	†‡ Lankatpatte Weaving Works	Messrs. Purshottam Amburam, Proprietors Andajee Road, Surat.	Rustipura, Surat ..	..	..	..	..	..	..	..	26	15	..	41	..
3.	§ Lokasangraha Mills, Barsi, Ltd.	Messrs. Sulakhs & Co., Managing Agents, Office on Mill premises.	Barsi Town	10,000	125	10,33,346	..	8,896	8,896	8,735	..	..	1,7,49	337	311
4.	§ Malleshi Fine Spg. and Manufacturing Co., Ltd..	Messrs. Navinchandra Purshotamdas & Co., Agents, Office on Mill premises.	Vijapur Road, Navsari ..	7,830	100	7,03,000	..	23,620	23,620	23,344	512	476	1,,452	1,008	310
5.	Mahalaxmi Mills, Ltd.	Messrs. Hargovandas Jivandas & Sons, Ltd., Agents, Office on Mill premises.	Bhavnagar	7,430	100	7,43,000	..	19,416	19,416	..	..	280	..	296	300
6.	§ Mahiraja Mills Co., Ltd.	Messrs. Hargovindas D. Kantawala & Co., Agents, Post Box No. 14, Baroda.	Padra Road, Baroda ..	495	1,000	4,95,000	500	15,140	15,040	15,026	418	384	1,,980	761	304
7.	† ‡ Manor Mill	R. B. Seth Manordas Harakchand, Owner, Office on Mill premises.	Nadiad, Zilla Kaira ..	..	..	..	2,000	12,000	14,000	..	..	..	..	..	..
8.	‡ Narayandas Chunilal Cotton Spg. and Wvg. Mills (formerly Gadag Cotton Spinning and Weaving Mills).	Mr. N. Chunilal, Sole Proprietor, Office on Mill premises.	312 Gadag, Dharwar (West) ..	..	..	..	1,440	17,600	19,040	10,784	200	..	2,,135	534	312
9.	Narsinggirji Manufacturing Co., Ltd.	Raja Bahadur Narsinggirji Gyangirji, Agent, Office on Mill premises.	Station Road, Sholapur ..	2,000	1,000	10,00,000	..	93,168	93,168	61,804	943	900	10,,778	3,319	309
10.	‡ § Navjivan Mills Ltd. (formerly Kalol Swadeshi Mills Co., Ltd.)	Messrs. Rustomjee Mangaldas & Co., Agents, Office on Mill premises.	Kalol, North Gujarat ..	700	1,000	7,00,000	..	13,240	13,240	14,632	336	330	2,,043	760	309
11.	§ New Baroda Mills Co., Ltd.	Messrs. Zaverchand Laxmichand Bros. & Co., Sec., Treasurers and Agents, Office on Mill premises.	Near Loya Gate Station, Baroda. ..	12,500	100	12,80,500	..	23,256	23,096	17,402	353	353	2,,016	686	309
12.	‡§ New Darbhanga Mills (formerly Darbhanga Spg. & Wvg. Mills, Ltd.)	H. H. Kameshwar Singh, Maharajadhiraja Bahadur of Dharbhanga. Proprietor. Messrs. Strahyanad Karnagrawad, Managing Agents, Office on Mill premises.	Opp. Ry. Station, Navsari ..	..	..	..	..	13,104	13,104	..	328	..	..	..	..
13.	§ New Jehangir Vakil Mills Co., Ltd. (formerly Venishanker Laxmishanker Cotton Mills Co., Ltd.)	Messrs. Rustomji Mangaldas & Co., Agents, Bharuagar.	Bharuagar	1,400	250	3,50,000	..	29,584	29,584	28,530	712	700	3,,023	1,213	304
14.	New Pratap Spg., Wvg. and Mfg. Co., Ltd. ..	Messrs. Motilal Manockchand & Sons, Agents, Office on Mill premises.	Dhulia, W. Khandesh ..	30,000	100	30,13,317	..	32,048	32,048	32,048	623	623	4,,100	1,,923	302
15.	New Shorrock Spinning and Manufacturing Co., Ltd., (formerly Nadiad Swadeshi Spinning, Weaving and Manufacturing Co., Ltd.)	Messrs. Mafatlal Chandulal & Co., Secretaries, Treasurers and Agents, Aazwa Road, Railwaypura Post, Ahmedabad.	Nadiad Dist., Kaira ..	1,300	250	3,25,000	..	41,752	41,752	42,447	862	830	3,,304	1,826	306
16.	§ Petlad Bulakhidas Mills Co., Ltd.	Messrs. Motilal Kashandas & Co., Secretaries, Treasurers & Agents, Station Rd., Petlad.	Near Station Road, Petlad. ..	10,000	100	9,47,300	..	19,216	19,216	19,043	..	..	2,,073	597	315
17.	Pratap Spg., Wvg. and Mfg. Co., Ltd.	Messrs. Motilal Manockchand & Co., Agents, Office on Mill premises.	Jalgaon, East Khandesh. ..	15,000	100	15,00,000	432	40,044	40,436	39,734	1,011	1,011	6,,340	2,,520	308
18.	Raja Bahadur Motilal Poona Mills, Ltd., (formerly Poona Cotton and Silk Manufacturing Co., Ltd.)	Messrs. Govindlal Mukundlal & Co., Agents, 38/64, Canton House Rd., Fort, Bombay.	Near Ry. Station, Poona ..	28,110	100	28,11,000	..	19,044	19,044	16,695	538	494	2,,247	823	304
19.	‡ § Rajkot States Cotton Mills	Rajkote State, Mr. Talakshi M. Doshi, Mg. Agent, Office on Mill premises.	Ramnaraynia Cross Road, Ramnarayna, Rajkot (Kathiawar).	..	..	..	..	10,872	10,872	10,872	151	130	2,,451	443	313
20.	§ Rajpatna Navasthal Mills Co., Ltd.	Messrs. Ramanlal Keshavlal & Co., Agents, Office on Mill premises.	Petlad (Baroda)	15,000	100	14,33,800	..	18,900	18,900	18,900	..	..	2,,063	512	317
21.	Sholapur Spinning and Weaving Co., Ltd.	Managed by a Board of 6 Directors, Office, New Sholapur Home, Wittet Road, Dallard Estate, Fort, Bombay.	Wittet Road, Sholapur ..	600	7,000	9,00,000	10,773	1,00,392	1,11,,300	99,342	2,238	2,093	11,,891	6,,990	308
22.	§ Shree Sayaji Jubilee Cotton & Jute Mills Co., Ltd..	Messrs. Pitthadji Sevakram & Co., Agents, opposite Station, Sidhpur (R.-M. Ry.)	Sidhpur (R.-M. Railway) opp. Ry. Station.	3,111	100	3,11,100	..	14,412	14,412	14,376	320	311	2,,472	1,155	316
23.	† ‡ § Shri Gajanan Weaving Mills	Mr. V. R. Volaskar, Managing Proprietor, Office on Mill premises.	Sakharpeth, Sangli, S. M. Co.	..	..	..	..	..	..	..	90	82	..	273	300
24.	§ Shri Sayaji Mills Co., Ltd.	Messrs. Samel Bechar & Co. (P. O. Box 250, Baroda.	Near Old Railway Station, Baroda.	525	1,000	5,25,000	..	23,092	23,092	22,690	600	588	1,,903	1,,243	309
25.	‡ § Shri Shahu Chhatrapati Spg. & Wvg. Mills ..	H. H. The Chhatrapati Maharaja Saheb of Kolhapur, Owner, Kolhapur Sharhapur.	Shahupuri, Kolhapur, S. M. C.	840	100	..	416	13,760	16,176	12,162	177	103	2,,443	622	309
26.	§ Sidhpur Mills Co., Ltd.	Messrs. Maganlal Purshotam & Co., Agents, Office on Mill premises.	Sidhpur	3,000	100	4,09,130	..	19,264	19,264	19,202	..	..	..	3,,589	304	316
27.	Surat Cotton Spinning and Weaving Mills, Ltd. ..	Mr. Mafatlal Gagalbhai, Managing Director, 29, Chowringhee Street, Fort, Bombay.	Nawabwadi, Surat ..	3,000	1,000	30,00,000	..	16,208	16,208	15,702	392	396	2,,371	848	308
28.	† ‡ Surat Industrial Mills	The Maharaja of Darbhanga, Proprietor, Office on Mill premises.	Athara Gate, Surat	..	..	..	..	..	..	..	422	..	..	..	..
29.	‡ Suryaprakash Weaving Factory	Mr. Dayaram Harkimdas Chevli, Proprietor, Office on Mill premises.	Near Station Road, Surat. ..	..	..	..	..	..	..	..	33	20	..	42	290
30.	‡ Tapidas Govanram Khaddar Factory	Mr. Motiram Tapidas Hathiwala, Proprietor, Office on Mill premises.	Nanpura, Surat	..	..	..	..	..	..	..	73	58	..	60	300
31.	Tikuyaram Mills (formerly Surat Weaving Mills, Limited.)	Messrs. Nikaram Purmanand & Bros., Office on Mill premises.	Surat	..	..	..	..	..	..	..	220	219	..	220	300
32.	Tilokar Textile Mill, Ltd.	Mr. L. V. Tilokar, Managing Agent, Office on Mill premises.	Tankerwadi, Sholapur Dt.	2,000	100	94,773	..	..	..	..	33	23	..	57	273
33.	Vasant Spg. & Wvg. Mills, Ltd. (formerly Saraswati Ginning & Mfg. Co., Ltd.)	Messrs. Vasantlal Magaldas & Co., Agents, Office on Mill premises.	Broach	480	1,000	4,00,000	..	17,700	17,700	14,496	430	370	919	824	153
34.	‡ § Venkatesh Rangatanre Mills	Mr. V. K. Datar, Owner, Office on Mill premises.	Venkatranji, S. M. C. ..	..	..	60,000	..	..	..	..	30	30	..	80	300
35.	Vishnu Cotton Mill, Ltd.	The Bombay Co., Ltd., Secretaries, Treasurers and Agents, 9, Wallace Street, Fort, Bombay.	Sholapur	4,800	500	24,00,000	..	49,392	49,392	49,040	1,257	1,243	10,939	3,364	306
36.	Wadhwan Camp Mills, Ltd.	Messrs. L. M. Mehta & Co., Agents, Albert Building, Hornby Road, Fort, Bombay.	Wadhwan Civil Station, (Kathiawar).	10,000	100	5,30,100	100	13,962	14,562	14,472	223	221	2,,139	657	312
						1,93,70,902	13,870	11,70,110	12,,89,,798	10,61,651	23,056	18,966	1,,22,005	34,,711	

Note—This statement does not contain names of weaving mills having less than 20 looms.

THE MILLOWNERS' AS

MILL STATEMENT FO

PAR

MILLS OUTSIDE THE

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL.			NUMBER OF SPINDLES.			Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in bundles of 784 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Sept. 1932 to 31st Aug. 1933.	REMARKS.
			Number of Shares.	Nominal value of each Share.	Total amount of Capital paid up.	Mule.	Ring.	Total.							
RAJPUTANA.				Rs.	Rs.										
1. Edward Mills Co., Ltd.	Messrs. Gudhmal Lodia and H. S. Kasinaz Motilal, Agents, Digge Street, Beawar. (Rajputana).	Beawar	1,360	500	6,40,000	4,200	14,112	18,312	16,851	376	372	3,700	930	293	
2. Krishna Mills, Ltd.	Messrs. Thakurdass Khanwaj & Co., Secretaries, Treasurers and Agents, Beawar. (Rajputana).	Near Rly. Station, Beawar.	2,400	500	7,00,000	3,576	16,824	20,400	20,203	608	473	3,490	1,197	294	
3. Mahalakshmi Mills Co., Ltd.	Messrs. Sheth Lakhmel Kothari and Seth Vithaldas Nathi, Secretaries, Treasurers and Agents, Beawar.	Beawar	13,000	100	12,99,600	..	13,024	13,024	12,525	256	263	2,447	730	297	
4. § Maheswari Khedroth Sewyag Mills Co., Ltd.	Sir Hebudur Seth Thakurchand Bhagchand, Lonara Madangarj, Kishengarh.	Kishengarh (Rajputana)	50,000	10	5,00,500	10,260	6,416	16,496	16,000	..	..	2,760	452	172	
5. New Weaving and Trading Co., Ltd.	Messrs. Madan Gopal Purshottamdas Khetan, Mg. Agents, Office on Mill premises.	Ajanagar Ghati, Ajmer	20,000	25	1,47,253	..	..	..	..	72	64	..	..	105	309
		Total	....	..	7,00,253	17,836	30,376	48,232	53,079	1,456	1,372	14,397	3,457	..	
BERAR.															
1. Basar Manufactory Co., Ltd.	Messrs. Kasturchand Dudakhey & Co., Agents, Lloyd Building, Graham Road, Ballard Estate, Fort, Bombay.	Badnera	2,750	500	5,50,000	..	24,000	24,000	19,880	360	250	2,621	1,207	234	
2. § W. S. Rockefeller Gopichan Mohota Spg. and Wvg. Mills, Akola (formerly Akola Cotton Mills, Ltd.)	Seth R. S. Rockefeller Gopichan Mohota, Proprietor, Hinganghat.	Akola	..	..	..	7,048	31,440	38,488	38,287	438	270	4,624	1,324	232	
3. Sawatram Ramprasad Mills Co., Ltd.	Seth Sevatram Ramprasad, Agent, Akola, (Berar.)	Taiwapeth, Akola	1,350	500	7,55,000	..	31,632	31,632	30,456	256	220	3,620	1,009	272	
4. Vasantdas Mills, Berar, Ltd.	Messrs. V. H. Deshmukh & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Ellichipur, Amraoti Dist.	20,757	100	10,05,300	..	30,624	30,624	21,242	272	244	1,793	722	313	
		Total	....	..	30,84,300	7,048	117,696	124,744	109,865	1,326	984	14,658	4,262	..	
CENTRAL PROVINCES.															
1. § Bengal-Nagpur Cotton Mills, Ltd.	Messrs. Shaw Wallace & Co., Managing Agents, Post Box No. 70, 2, Bankshall Street, Calcutta.	Raj-Nandgaon, C. P.	{ Ord. 90,000 / Pref. 3,000	{ 10 / 100	{ 12,00,000 / 12,00,000	..	51,552	51,552	51,375	624	624	6,760	2,203	299	
2. Burhanpur Tapti Mill, Ltd.	Messrs. Cowasji Dinshaw & Brothers, Secretaries, Treasurers and Agents, 127, Meadows Street, Fort, Bombay.	Burhanpur, Lal Bag, Nimar District, C. P.	12,000	100	12,00,000	456	30,156	30,612	27,332	492	490	4,324	1,564	306	
3. Central India Spinning, Weaving and Mfg. Co., Ltd. (Empress Mills).	Messrs. Tata Sons, Ltd., Agents, Bombay House, Bruce Street, Fort, Bombay.	Nagpur, C. P.	{ Ord. 96,875 / Pref. 10,000	{ 100 / 100	{ 96,87,500 / 10,00,000	..	101,056	101,056	104,551	1,120	1,040	20,479	6,304	312	
4. Model Mills, Nagpur, Ltd.	Messrs. Hasanlal Alarchand Dudakhey & Co., Agents, Lloyd Bldg., Graham Road, Ballard Estate, Fort, Bombay.	Umrer Road, Nagpur, C.P.	{ Ord. 50,000 / Pref. 30,000	{ 100 / 100	{ 84,91,230	..	32,496	32,496	29,778	952	873	7,721	2,636	219	Closed since June 1933.
5. Pulgaon Cotton Spinning, Weaving and Manufacturing Co., Ltd.	Messrs. Kasturchand Agarwal & Sitaram Krishna Parekh, Managing Directors, Office on Mill premises.	Pulgaon, Dist. Wardha, C. P.	{ Ord. 1,000 / New 2,000	{ 100 / 150	{ 1,09,230	..	19,248	19,248	13,449	422	166	3,243	1,070	284	
6. § Raj Bahadur Hanslal Akarchand Spinning and Weaving Mill.	Raj Bahadur Sir Bhoorsidass Daga, Kt., & Bros. (Private Owners), Victoria Road, Civil Lines, Sir Kasturchand Building, Nagpur, C. P.	Hinganghat, Dist. Wardha, C. P.	..	..	17,69,015	..	31,376	31,376	29,909	304	304	3,903	1,643	304	
7. § Raj Saheb Rokchand Mohota Spinning & Weaving Mills.	Seth Shivnarain Mohota, M.L.C., & Gopaldas Mohota, (Private Owners), Hinganghat.	Do. do.	....	..	....	..	21,672	21,672	19,776	412	342	3,560	1,432	234	
8. Raja Gokuldas Mills, Ltd. (formerly Gokuldas Balkrishnadas Cotton Manufacturing Co., Ltd.)	Messrs. Mangaldas Mehta & Co., Agents, Mahavir Mansil, Apollo Street, Fort, Bombay.	Rasulal, Jubbulpore, C.P.	12,000	50	6,00,000	..	22,176	23,960	23,960	630	624	5,742	1,900	293	
		Total	....	..	5,39,47,045	456	365,564	3,66,020	3,20,930	5,793	5,067	53,754	18,432	..	
HYDERABAD (NIZAM'S TERRITORY.															
1. § Aurangabad Mills, Ltd.	Messrs. Doraiswami Iyer & Co., Agents, 32, Victoria Buildings, Parsee Bazar Street, Fort, Bombay.	Aurangabad, Deccan	1,200	1,000	0,41,000	9,240	7,476	16,716	14,153	212	162	1,831	649	262	
2. § Dewan Bahadur Rangopal Mills, Ltd.	Messrs. Lachamsarayan Rangopal & Sons Ltd., Agents, 23, St. John's Road, Secunderabad.	Ellichgudda, Hyderabad (Deccan).	3,050	500	17,56,800	..	66,376	88,376	73,853	303	226	1,961	1,110	296	
3. § Hyderabad (Deccan) Spinning and Weaving Co., Ltd.	Messrs. Ramanaah Bhoomiah and Venkata Krishniah, Secretaries, Treasurers and Agents, Secunderabad, Messrs. Kwatz Latham & Co., Attorneys, Ewart House, Tamarind Lane, Fort, Bombay.	Secunderabad (Deccan)	700	1,000	7,00,000	..	16,560	16,560	10,053	247	53	1,000	430	276	
4. § Mahaboob Shahi Kulburga Mills Co., Ltd.	Messrs. Dayaram Surajmal Lahoti, Agents, 17-171, Fort Road, Secunderabad (Deccan).	Gulbarga, Deccan	1,180	500	5,83,000	..	20,412	20,412	18,053	402	225	4,130	1,360	302	
5. § Osmanshahi Mills, Ltd. (c)	Messrs. Curriebhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Nanded (Nizam's Dominions).	50,000	100	41,19,500	..	24,796	24,796	24,230	470	440	8,434	1,416	305	
		Total	....	..	70,53,300	9,240	241,664	270,904	221,201	1,592	955	17,356	4,432	..	
CENTRAL INDIA.															
1. § Bimal Mills Co., Ltd.	Messrs. Bimdhum Balchand, Secretaries, Treasurers and Agents, Jhalrapatan City, Rajputana.	Ujjain, Gwalior	10,000	100	20,00,000	..	47,328	47,328	43,464	872	707	4,861	1,023	269	Includes Ring spg. and 30 looms of weaving.
2. § Cotton Ginning, Spg. and Wvg. Mills (Nanalal Mills).	Khan Saheb Nanalal Haji Akbarji Bandwalla, Proprietor, Office on Mill premises.	Hajeripura, Ujjain, Gwalior, C. India.	....	..	20,000	20,000	10,000	30,000	25,000	375	323	3,150	1,200	2,132	
3. H. H. The Maharaja Spinning and Weaving Mills.	Messrs. Premchand Nandalal Bhandari & Co. Ltd., Lessees, State Mills, Indore.	Indore City	9,673	100	9,67,300	..	13,140	13,140	13,043	512	473	2,504	800	225	
4. § Hukumchand Mills, Ltd.	Messrs. Sampatmal Hukumchand & Co.,	Do. do.	25,126	100	25,13,000	912	49,656	50,568	51,808	1,192	1,172	8,832	2,504	244	

SSOCIATION, BOMBAY

R 31st AUGUST 1933

T III

BOMBAY PRESIDENCY

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL.			NUMBER OF SPINDLES.			Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in bundles of 784 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Sept. 1932 to 31st Aug. 1933.	Remarks.
			Number of Shares.	Nominal value of each Share.	Total amount of Capital paid up.	Mule.	Ring.	Total.							
UNITED PROVINCES OF AGRA AND OUDH.				Rs.	Rs.										
1. Agra Spinning and Weaving Mills Co., Ltd. (In Liquidation.)	Messrs. Bhagavati Sankar and Hazarilal Kapur, Official Liquidators, 12, City Road, Allahabad.	Jeon-ka-Mandi, Agra	4,663	100	4,06,300	13,992	..	13,992	12,443	..	..	2,700	473	298	
2. † Atherton Mills	Messrs. Atherton West & Co., Ltd., Owners, Post Box No. 67, Cawnpore.	Juharegunj, Cawnpore	....	....	....	..	29,300	29,300	29,300	684	684	7,280	1,200	300	
3. Benares Cotton and Sizo Mills, Ltd.	Messrs. Bilal Prasad Khanna Prasad, Mg. Agents, Office on Mill premises.	Cheraghahat, Benares Cantonment.	Ord. 6,00,000 Pref. 15,000	10 100 }	61,48,951	3,162	20,364	23,626	22,301	479	452	2,06,89	1,722	307	
4. * Dijli Mills, Branch of the David Mills, Ltd., Bombay (formerly Tulsidas Tejpal Mills, Ltd.).	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Sheds Gate, Hathras City, C. P.	....	....	....	..	22,380	22,380	21,438	..	..	2,431	503	300	For Capital see foot note.
5. † Cawnpore Cotton Mills Co. (C. C. M.)	The British Indian Corporation, Ltd.	Cawnpore.	....	....	....	28,636	124,92	41,628	42,273	960	913	11,057	2,398	299	
6. † Do. do. do. (Kakoori) ..	Owners, Post Box No. 3, Cawnpore.	Jajmau, Cawnpore.	....	....	....	20,352	..	20,352	20,352	....	....	5,360	1,062	282	
7. Cawnpore Textiles, Ltd.	Messrs. Dyer Sutherland & Co., Ltd., Mg. Agents, Sutherland House, Cawnpore.	Kanpur Cantonment.	2,13,100	100	19,96,213	13,840	..	13,840	12,556	250	250	4,430	1,148	299	
8. Elgin Mills Co., Ltd.		Civil Lines, Cawnpore	35,000	100	35,00,000	69,696	36,324	86,020	84,580	1,248	1,192	21,480	4,378	289	
9. John's 8/9s. & Wvg. Mills, (formerly John's Cotton Spinning Mill.			....	....	....	..	..	..	..	..	..	..	..	..	
10. Do. (formerly John's Princess of Wales Spinning Mill).	Messrs. John Brothers, Proprietors, 25, Cantonments, Agra.	Sadarghat and Jeon-ka-Mandi, Agra.	....	....	....	51,360	..	51,360	51,252	..	..	11,301	1,815	301	
11. Do. (formerly John's Spinning Mill).			....	....	....	..	..	..	..	..	..	..	..	..	
12. Juggilal Kamlapat Cotton Spinning and Wvg. Mills Co., Ltd.	Lala Lakshmipat, Director, Chatai Mahal, Cawnpore.	Juharegunj, Jubi, Cawnpore	27,000	1,000	27,00,000	..	44,064	44,064	43,872	1,000	1,003	8,910	1,881	313	
13. † Lalla Mul Harbon Dass Cotton Spinning Mill Co.	Lala Pandery Lal Sahib, Proprietor, Office on Mill premises.	Sahibad Gate, Hathras City, Aligarh District.	....	....	....	13,176	7,224	20,400	19,340	..	..	3,650	582	307	
14. Moradabad Spinning and Weaving Mills Co., Ltd.	Mr. H.D. Gautama, Secretary, Office on Mill premises.	Moradabad.	833	300	2,49,900	10,080	..	10,080	9,355	....	....	1,600	282	297	
15. Muir Mills Co., Ltd.	Sir Thomas Smith, Kt., Managing Director, Cawnpore.	Cawnpore.	Ord. 30,000 Pref. 30,000	50 50 }	30,00,000	42,216	43,752	85,968	84,259	1,378	1,447	14,310	3,052	297	
16. Muirabad Cotton Mills, ...	Messrs. H. Brois & Co., Agents, Post Box 20, Cawnpore.	Muirabad, ...	....	....	....	..	19,200	19,200	7,230	....	....	225	206	75	
17. New Rauchaand Cotton Mill Co. (formerly Rauchaand Hathras Cotton Spinning Mills).	Messrs. Harcharandas, Purshottamdas, Proprietors and Agents, Morsar Gate, Hathras City.	Hathras City, Aligarh Dist.	....	....	....	11,064	9,848	20,912	20,400	115	107	4,827	807	311	
18. Prem Spinning and Weaving Mills Co., Ltd.	Messrs. Harcharandas, Purshottamdas, Proprietors and Agents, Morsar Gate, Hathras City.	Hathras City, Aligarh Dist.	....	....	....	..	..	..	..	..	..	..	..	..	
19. New Victoria Mills, Co., Ltd.	C. T. Allan, Esq., C.I.E., & Mr. J. P. Srivastava, M.L.C., Joint Managing Directors, Post Box No. 40, Cawnpore.	Kawalbidi, Cawnpore ..	Ord. 3,75,653 Pref. 3,31,100 Def. 2,67,562	5-8-0 5 5	54,09,215	66,752	57,344	1,04,536	97,680	1,643	1,536	13,203	4,163	298	
20. † Ramchaand Garachaaran Cotton Mills Co., Ltd.	Mr. R. Khanna, Esq., Managing Director, Lucknow.	Solikotra, Lucknow	Ord. 30,000 Pf. Pref 30,000 Def. 8,000 Unsl. 600	10 10 100	11,13,000	..	17,888	17,888	17,888	250	230	2,269	942	302	
21. † Shri Radhakrishna Mills			....	....	3,00,000	..	..	..	..	64	30	..	23	306	
22. Swadeshi Cotton Mills Co., Ltd.	N. N. Kunzru Esq., Louse 9 Clive Row, Calcutta.	Sale Ghat, Mirzapur	....	....	....	1,080	25,200	26,280	26,010	820	820	13,033	2,030	308	
	H. Hamman Esq., Managing Director, Post Box No. 19, Cawnpore.	Jail, Cawnpore ..	33,000	100	33,00,000	..	..	..	..	..	..	..	..	..	
		Total	....	..	2,66,13,253	3,23,320	3,30,888	6,54,476	6,38,043	8,906	8,505	1,30,303	27,476		
MADRAS PRESIDENCY.										284	150		371	311	
1. Andhra Cotton Mills (formerly Krishna Cotton Mills Ltd.)	Raja Leonel Nivas Ganeswal, Proprietor, 139, Oxford Street, Secunderabad.	Nellapalli (Guntur Dt.)	....	....	....	..	43,632	43,632	42,300	1,400	1,300	11,160	2,476	304	
2. Buckingham and Carnatic Co., Ltd. (Buckingham Mill)	Messrs. Binny & Co. (Madras) Ltd. Managing Agents, 7, Armenian Street, Madras	Pulianthope, Madras ..	Ord. 29,205 Pref. 17,300	100 100 }	1,10,50,200	..	49,984	49,984	47,720	1,378	1,310	11,812	4,173	304	
Do. do. (Carnatic Mill) ..			....	....	....	..	..	..	..	46	30	..	80	313	
4. † C. Aaron & Sons Weaving Factory	Messrs. C. Aaron & Sons, Proprietors, Office on Mill premises.	Perambalur, North Arcot.	....	....	....	..	..	..	..	..	..	..	..	..	
5. Cambodia Mills, Ltd.	Messrs. Peirce Leslie & Co., Ltd., Managing Agents & Secretaries, Coimbatore.	Sulkapattur, Coimbatore.	Pref. 2,000 Ord. 60,000	100 100	8,21,600 £ Rs. 6,56,573	..	16,752	16,752	16,752	..	..	4,668	470	310	
6. Coimbatore Cotton Mills, Ltd.	Messrs. R. Beema Naidu & Co., Agents, Office on Mill premises.	Ingumalur, Coimbatore Dt.	5,579	100	5,28,525	..	19,864	19,864	19,812	....	....	3,413	438	309	
7. Coimbatore Spinning and Weaving Co., Ltd.			....	....	....	..	..	..	..	..	..	..	..	..	
8. Coimbatore Spinning and Weaving Co., Ltd. (formerly Coimbatore Mall Mills Co., Ltd.).	Messrs. T. Stanes & Co., Ltd., Agents and Secretaries, Race Course, Bathfields, P. O. Coimbatore.	Singanpudayam, Coimbatore.	14,000	100 (10,00,000 to be raised by 1st Mill Bond, Coimbatore. £ 1 Rs. 6,56,573	13,84,000	..	64,332	64,332	61,772	796	432	8,016	1,356	271	1 Contains 10 hand looms.
9. Commonwealth Trust, Ltd., Calicut Weaving Works.	Commonwealth Trust, Ltd., Calicut	Calicut	10,000			..	6,000	6,000	1,540	....	....	240	150	91	240 additional Spindles and 100 looms in course of erection.
10. Dharwar Cotton Mills, Ltd. (Commenced work on 1st July 1933.)	Messrs. Narayana Chettiar & Sons, Kandy, Trichy.	Kalayar	2,174	100	3,03,240	..	6,000	6,000	....	....	....	....	....	....	

4.	‡ Indore Malwa United Mills, Ltd., New Mills (No. 2)	Messrs. Curtindhoy Ebrahim & Sons, Ltd., Managing Agents, Trinidad Chambers, Dalal Street, Fort, Bombay	Gaudlee, near Motor Road Station, G. I. P. Ry.	3,50,000	10	30,00,000	6,253	6,360	3,204	7,835	30	27	407	180	253
5.	‡ Jaspal Cotton Mills, Ltd.	Messrs. Birla Bros., Ltd., Managing Agents, 8, Royal Exchange Place, Calcutta.	Sitarth Camp, Indore	30,000	100	30,00,000	30,362	30,400	29,610	773	778	14,963	2,100	517	
6.	‡ Kalyanmal Mills, Ltd.	Messrs. Hirachand Kalyanmal & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Dhar. 18,000 Ord. 600	100	18,60,000	37,412	34,410	1,000	1,202	5,363	1,197	190	(a additional looms in course of erection.
7.	‡ Meridal Agarwal Mills	Meridal Ltd. Agency Proprietor Office on Mill premises.	Gwalior or (near Motor Road Railway Station.)					7,408							Started work the end of 1922.
8a.	‡ Nandlal Bhandari Mills, Ltd.	Messrs. Nandlal Bhandari and Sons, Secretaries, Treasurers and Agents, Office on Mill premises.	Indore City	30,000	100	29,00,050	348	28,368	28,836	14,792	903	643	10,936	1,321	320
8b.	‡ Rajkumar Mills, Ltd.	Sir Sarupchand Hukamchand & Co., Agents, Office on Mill premises.	Do. do.	15,000	100	20,87,100		19,792	19,728	14,343	577	336	6,959	1,080	308
8c.	‡ Shree Sajjan Mills, Ltd., (formerly Butlers Bombay United Spg. & Wvg. Co., Ltd.).	Messrs. Gopaldas Lalladas & Co. Agents, Raja Bahadur Mansukh Mental Memorial 3rd Floor Apollo Street, Bombay.	Butlam	15,000	100	15,00,000		11,325	11,216	10,203	290	1,012	953	312	
13.	‡ Sipra Cotton Spg. & Wvg. Co., Ltd.	Messrs. Surajpur Mayankheri & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Ujjain, Gwalior State	15,000	100	13,88,125		13,600	13,600		396				Closed since 1st Feb. 1924.
14.	‡ Swadeshi Cotton and Flour Mills, Ltd.	Messrs. Jagannath Narayan & Co., Managing Agents, Sitladi Camp, Indore.	Indore City	10,000	100	19,37,275		12,100	12,060	11,729	324	310	6,132	830	Closed for ½ from 1st April 1924 to 17th June 1924.
			Total	....	..	4,40,53,450	3,048	4,00,374	3,23,527	2,05,133	5,330	7,412	72,264	17,083	..
BENGAL PRESIDENCY.															
1.	† Bangeswari Cotton Mills, Ltd.	H. N. Mullik, Esq., L. T. M., Managing Director, 14, Clive Street, Calcutta.	Serampore	10,000	10	2,34,432	..	..	..	193	30	..	43	267	
2.	Bengal Luxmi Cotton Mills, Ltd.	Messrs. The Bengal Textile Agency, Ltd., Managing Agents, 28, Pollock Street, Calcutta.	Mahesh, Serampore, Dist. Hooghly, Bengal	17,562	100	17,56,200	..	35,892	35,892	35,060	724	713	4,482	1,675	366
3.	Bharat Abhyoday Cotton Mills, Ltd.	Messrs. Sital Prasad Kharaj Prasad, Managing Agents, 32 and 32/1, Bowbazar Street, Calcutta.	Grocery Road, Howrah, Bengal.	Cm. 4,00,000 Pref. 10,000	10 100	39,02,050	1,549	32,610	27,474	24,957	547	543	6,172	1,680	320
4.	Bowrah Cotton Mills Co., Ltd.	Messrs. Kettlewell Bullen & Co., Ltd., Mg. Agents, 21, Strand Road, Calcutta.	Bowrah, Dist. Howrah, Bengal	19,000	100	18,00,000	..	13,312	13,112	13,401	431	409	8,409	2,182	307
5.	Dhakeswari Cotton Mills, Ltd.	Messrs. A. M. Ghia, R. M. Bhatt, and S. K. Basu, Mg. Directors, 6 Ananda Chandra Roy Street, Dacca.	Narayanganj, Narayanganj, (Dacca).	2,00,000	10	23,82,230	..	22,000	21,968	20,111	644	564	3,308	990	310
6.	Dunbar Mills, Ltd., No. 1	Messrs. Kettlewell Bullen & Co., Secretaries, 21, Strand Road, Calcutta.	Dhanagar, District 24-Parganas.	Ord. 14,000 Pref. 5,000	100 100	19,00,000	..	12,960 ..	13,690 ..	14,006	0	3	9,684	2,006	271
7.	Dunbar Mills, Ltd., No. 2						..	12,400	12,400						No. Machinery Nos. 1 & 3 Mills.
8.	Dunbar Mills, Ltd., No. 3						..	..	..						
9.	Dunbar Mills, Ltd., No. 4						..	12,400	12,400						
10.	East India Cotton Mills, Ltd.	Mr. Manoharbhai Mohan Kanshi Chowdhury & Mr. J. N. Roy, Mg. Directors, 120 Dharamtala Street, P. O. Howrah, Calcutta.	Monigram (Howrah District)	Ord. 6,547 Pref. 503	10 100	10,370	..	..	..	101	30	..	..	60	Started work in 26th June 1923.
11.	Keshram Cotton Mills, Ltd. (formerly Alfred Cotton and Dye Works, Ltd.).	Messrs. Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	42, Garden Reach Road, Calcutta.	Pref. 50,000 Ord. 8,00,000	100 20	12,00,000	1,440	9,000	47,648	47,400	1,737	1,737	17,734	3,565	300
12.	Lakshmiranjan Cotton Mills, Ltd.	Messrs. National Agency, Managing Agents, Patuatoli, Dacca.	Dacca	Pref. 20,000 Ord. 10,000	100 10	7,00,000	..	..	..	209	134	..	130	..	Started work in 1st September 1932.
13.	Mahalaxmi Cotton Mills, Ltd.	Messrs. H. Dutta & Sons, Agents, 15, Clive Ghat, Calcutta.	Palta, 24 Parganas	80,000	25	4,48,000	..	..	..	200	60	..	117	204	
14.	Mohini Mills, Ltd.	Messrs. Chakravarti Sons & Co., Managing Agents, Mohini Mohan Chakravarti Street, Kushtia Bazar (Nadia.)	Kushtia	12,000	25	14,00,201	..	13,326	13,326	14,691	447	423	2,232	770	370
15.	New Ring Mill Co., Ltd.	Messrs. Kettlewell Bullen & Co., Ltd., Agents, 21, Strand Road, Calcutta.	Cuddalore, Dist. South Arcot.	1,00,000 Ord. 3,000	10 100	6,00,000	..	23,003	23,003	..	..	..	..	..	Not working.
16.	† ‡ Ramgopalpur Cotton Mills Co. (formerly Shri Narsing Cotton Mills).	Messrs. Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	Howrah, Bengal	Pref. 50,000 Ord. 1,00,000	100 100	15,00,000	..	14,000	14,000	13,944	693	..	4,164	914	297
17.	‡ Shree Radhe Krishna Cotton Mills, No. 2 (formerly Jaipuria Cotton Mills, Ltd.).	Messrs. Sudhindra Talukdar, Proprietor, 3/3, Old Chinsurah Road, Howrah.	Howrah	..	..	..	..	1,32,338	1,32,432	22,910	..	..	7,115	269	297
18.	‡ Shree Radhe Krishna Cotton Mills, No. 3 (formerly Jaipuria Cotton Mills, Ltd.).			..	..	..	..	1,32,338	1,32,432	22,910	..	5,320	7,115	269	297
19.	‡ Victoria Cotton Mills	Messrs. Shaw Wallace & Co., Managing Agents, 4, Bankshall Street, Calcutta.	Chowerry, Saltiko, P. O. Howrah District.	..	..	..	..	14,650	14,650	12,239	..	2,209	367	258	
			Total	....	..	178,34,703	10,696	366,474	353,208	3,00,094	5,970	13,389	56,008	15,874	..
1.	‡ Banskhirwaz Cotton Mills (formerly Amritsar Cotton Mills Co., Ltd.)	Messrs. Hargobindrai Mathuralas, Owners, 70 Cotton Street, Calcutta.	Grand Trunk Road, Amritsar.	..	..	..	..	13,330	8,400	9,251	251	251	..	..	Closed during the period.
2.	Birla Cotton Spinning and Weaving Mills, Ltd. (formerly Hanuman and Maladas S. & W. Mills).	Messrs. Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	Saharanpur, Delhi	2,50,000	40	15,00,000	..	20,950	20,984	19,063	494	456	11,320	1,218	341
3.	Delhi Cloth and General Mills Co., Ltd. No. 1	Messrs. Lala Madan Mohan Lal & L. Shri Ram, Agents, Office on Mill premises.	Rohtak Road, Delhi	Ord. 12,00,000 Pref. 80,000	10 25	40,00,000	2,837	11,608 1,400	20,734 1,400	20,450 1,400	773 30	564 30	1,680 1,680	397 397	
4.	Delhi Cloth and General Mills Co., Ltd. No. 2						..	12,008	22,134	21,850	803	594	13,080	1,077	397
5.	Delhi Cloth and General Mills Co., Ltd. No. 3						Prof. ..	..	17,368	17,368	301	277	..	256	397
6.	† Gondia Cotton Spinning & Weaving Mills Co., Ltd.	Messrs. Parsuram Harnandrai, Managing Agents, Khatra Tobacco, Delhi.	Grand Trunk Road, Delhi	..	100	6,96,200	..	..	..	..	..	..	..	..	Closed since March 1927.
7.	‡ Guru Ram Dass Cotton Ginning, Spg. & Wvg. Mills.	Messrs. Jawahar Singh Bandarsingh, Proprietors, Khatra Ahluwalia, Amritsar.	Grand Trunk Road, Amritsar.	..	..	..	10,000	3,000	13,000	11,166	200	70	500	450	24
8.	‡ Lakhmirchand Jeipuria Spg. & Wvg. Mills (formerly Khalsa Spinning and Weaving Mills).	Messrs. Lakhmichand Ramchand (Proprietor), Office on Mill premises.	Saharanpur, Delhi	..	..	..	3,451	3,064	11,430	8,000	235	161	452	177	C l o s e d Since March 1933.
9.	‡ Mela Ram Cotton Mills	Messrs. R. B. Mela Ram & Sons Owners, Office on Mill premises.	Outside Bhati Gate, Mela Ram Road, Lahore.	..	..	..	6,400	6,364	14,064	13,411	423	58	2,569	560	299
10.	‡ Shri Bankelmwaz Cotton Spinning and Weaving Mills (formerly Bhawani Cotton Spinning and Weaving Mill Co., Ltd.).	Messrs. Shri Ram Sarjanmal, Lease holders, Office on Mill premises.	Bhawani	..	..	..	3,740	10,736	14,364	10,099	287	203	1,701	321	320
			Total	....	..	44,56,200	28,228	120,382	1,57,506	1,43,273	3,798	2,805	40,009	6,909	..

Note.—This statement does not contain names of weaving mills having less than 20 looms.

(c) Messrs. Curtindhoy Ebrahim & Sons, Ltd., resigned the agency of all the Mills under their control on 24th October 1933.

† Statement not received. Figures taken from last year's statement.

‡ Native States and foreign territory.

11.	Empul Mills, Ltd. (formerly Tinnevelly Textiles, Ltd.)	Messrs. R. D. Sassoon & Co., Ltd., Agents, Empul Road, Ballard Estate, Bombay	Coimbatore, Tinnevelly District.	10,000	100	10,00,000	..	24,248	29,850	29,737	224	739	8,050	1,0[illegible]	300	
12.	Madura United Spinning and Wvg. Mills Co., Ltd.	Messrs. Ramanadass Muliji Jaitha & Co., Secretaries and Treasurers, 241, Standard Buildings, Hornby Road, Fort, Bombay.	Madura	4,000	250	10,00,000	..	40,164	40,164	39,815	774	772	6,346	2,434	303	
13.	Madura Mills Co., Ltd., Madura		Madura				..	2,54,004	2,54,004	2,12,203	..	..	33,374	7,471	308	
14.	Madura Mills Co., Ltd., Tuticorin (formerly Coral Mills Co., Ltd.)	Messrs. A. & F. Harvey, Managers, Tuticorin.	Tuticorin				..	73,868	73,868	73,102	..	..	11,432	2,102	310	
16.	Madura Mills Co., Ltd. Anthiasunndram (formerly Tinnevelly Mills Co., Ltd.).		Anthiasunndram ..	3,68,985	13	38,34,737	..	1,21,436	1,21,436	96,300	..	..	16,121	3,130	312	
17.	Madura Mills Co., Ltd. (Pandyan Mills, Madura)		Madura East ..				..	33,006	33,006	30,078	..	..	5,133	900	316	
18.	Mahalakshmi Textile Mills, Ltd.	Messrs. S. S. N. Lakshmana Chettiar & Co., Managing Agents, Pammakal, P. O., Madura.	Madura	6,362	100	6,24,200	..	7,040	7,040	7,004	..	..	1,771	341	308	
19.	Malabar Spinning and Weaving Co., Ltd. ..	Messrs. A. L. A. R. Arunachalam Chettiar, P. S. Sathappa Chettiar and A. R. T. K. M. Narayanan Nambooripad, Agents, Nallai.	Nallai, Malabar	3,000	200	6,00,000	..	18,416	18,416	18,416	..	..	3,221	391	307	
20.	Madhakrishna Mills, Ltd.	Messrs. A. G. Gurnawami Naidu & Co., Mg. Agents, Office on Mill premises.	Nacharnolu, Coimbatore ..	8,511	100	8,51,579	..	25,300	25,300	23,418	..	..	3,698	918	305	
21.	† Raja Mills	Mr. M. V. Pakanswmy, Proprietor, Office on Mill premises.	Madura	....	....	....	..	....	....	....	....	....	....	....	....	
22.	Rajalakshmi Mill Ltd.	Messrs. Rangaswami Naidu & Co. Mg. Agents & Secretaries, Office on Mill premises.	Vanniyambuttur, Coimbatore	Pref. 2,000 Ord. 16,000	(100 (100	3,08,877	..	10,864	10,864	6,317	..	..	323	132	309	‡ Started work in May 1933.
23.	§ Sitaram Spg. & Wvg. Mills, Ltd.	Messrs. T. K. Ananthanama Iyer & Bros., Ltd., Managing Agents, Trichur.	Trichur, Cochin State, Malabar Coast.	Ord. 10,000 Pref. 4,000	100 } 25 }	12,06,575	..	13,400	13,400	13,400	348	336	2,693	1,068	310	
24.	Sree Meenakshi Mills, Ltd.	Messrs. K. K. M. T. T. Thiagaraja Chettiy & Co., Managing Agents, Office on Mill premises.	Thenpore or Saundrama Road, Madura.	Ord. 33,356 Pref. 13,338	} 20	13,74,352	..	21,364	21,364	20,567	..	..	6,012	884	307	
25.	Sri Ramachandra Spg. & Wvg. Mills	Messrs. K. Bhaminaidu, D. Sobhareddi, Sola Veerabadraidu & Brother and V. Ramayya, Proprietors, Office on Mill premises.	Pamidimukka, Godavary District.	4	30,000	1,20,000	..	4,004	4,004	3,980	..	..	1,027	250	301	
26.	Sri Rangu Vilas Ginning, Spg. & Wvg. Mills, Ltd. ..	Messrs. P. S. Govindaswami Naidu & Sons, Mg. Agents, Office on Mill premises.	Peelamedu, Coimbatore ..	15,025	75	11,26,875	468	24,752	25,220	24,131	..	..	5,530	1,170	306	
27.	Sri Suryanarayana Spg. & Wvg. Mills, Ltd. ..	Mr. Vanka Venkataratnam, Manager and Treasurer, Office on Mill premises.	Pamidimukka, Godavary District.	9,071	25	2,26,775	..	3,646	3,646	3,570	..	..	612	169	310	
28.	Vasanta Mills, Ltd.	Messrs. R. K. Shanmukhasa Chetty & Bros., Managing Agents and Secretaries, Office on Mill premises.	Singanallur, Coimbatore ..	Ord. 6,000 Pref. 1,500	100 } 100 }	6,81,500	..	10,804	10,804	10,737	..	..	3,106	338	307	
			Total	....	....	3,09,38,807	468	8,63,452	8,63,920	8,12,054	3,333	3,213	1,33,698	33,204		
	MYSORE.															
1.	§ Bangalore Woollen, Cotton & Silk Mills Co., Ltd. ..	Messrs. Binny & Co. (Madras), Ltd., Agents, Secretaries and Treasurers, Office on Mill premises.	Sampaon Road, Bangalore City.	16,250	100	26,23,000	..	58,000	58,000	1,000	..	1,000	7,062	3,340	304	
2.	§ Minerava Mills, Ltd.	Messrs. N. Sirur & Co., Mg. Agents, Temple Bar Building, Esplanade Row, Fort, Bombay.	Bangalore	25,000	100	24,34,709	..	55,410	55,410	51,371	430	436	6,126	4,363	306	
3.	§ Mysore Spinning and Manufacturing Co., Ltd. No. 1	Mr. M. A. Srinivasan, Manager, Post Box No. 101, Station Square, Mysore.	Bowring Road, Ballvidhanam, Bangalore City.	25,000	50	12,42,800	..	45,732	45,732	43,729	300	279	5,874	2,122	306	
4.	§ Sri Krishna Rajendra Mills, Ltd.	Mr. M. A. Srinivasan, Manager, Post Box No. 101, Station Square, Mysore.	Nanjangud, Mysore ..	10,000	25	2,34,630	..	20,124	20,124	20,311	..	..	1,145	274	310	
5.	† § Venkowattapur Silk and Cotton Mills (Bangalore Spg. and Weaving Mill).	Messrs. D. T. & Co., Agents, Chickpet, Bangalore City.	Venkowattapur, Bangalore City.	....	....	1,20,000	..	....	....	....	100	40	....	2,500	22[illegible]	
			Total	....	....	86,94,139	..	1,41,150	1,41,150	1,15,941	1,090	1,055	20,343	7,900		
	PONDICHERRY.															
1.	§ Anglo-French Textile Co., Ltd. (Modern Mill)	Messrs. Best & Co., Ltd., Proprietors and Managers, Post Box 93, Madras.	Pref. 5,050 Ord. 100,000	51 100	4,05,500 80,00,000	..	17,694	17,694	12,267	883	883	2,122	3,021	288	
			Total	....	....	84,05,500	..	17,694	17,694	12,267	883	883	2,122	3,021		
2.	§ Etablissement Textile De Modelairpeth S. A.	Mr. A. Gaebele, Administrateur Directeur, Office on Mill premises.	Modelairpet, Pondicherry.	2,500	100	2,50,000	..	10,000	10,000	210	208	..	1,223	630	299	
3.	"Savana" Societe Anonyme de Sisters Tissage Mecanique.	Mr. Charles Goudey, Administrateur Directeur, Pondicherry.	Savana (Indo-francaise), Pondicherry.	1,00,000	Fcs. 100	Fcs. 1,00,00,000 Exchange Rs. 34,17,500	..	20,000	20,000	19,000	647	402	2,727	1,000	283	
			Total	....	....	37,36,033	..	72,044	72,044	50,267	1,740	1,550	11,998	4,961		
	BURMA.															
1.	Consolidated Cotton & Oil Mills, Ltd. Spinning Mill (formerly Burma Spinning and Weaving Co., Ltd.).	Messrs. Steel Bros. & Co. Ltd., Managing Agents, Merchant Street, Post Box No. 132, Rangoon.	Syngyan, (Upper Burma).	....	....	....	..	12,000	12,000	11,004	..	..	4,742	837	313	
			Total	....	....	....	..	12,000	12,000	11,004	..	..	4,742	837	313	
			GRAND TOTAL ..	....	..	* 39,67,25,329	7,36,841	28,14,820	35,51,661	82,94,149	1,60,940	1,02,618	24,12,379	4,69,005		
	CEYLON.															
1.	Ceylon Spinning and Weaving Co., Ltd. (§)	Messrs. Carrimbhoy Ebrahim & Sons, Ltd., Agents, 12-14, Outram Road, Fort, Bombay.	Kotahena, Colombo, Ceylon.	Pref. £ 12,000 Ord. £ 100,000	£ 100 £ 100	£ 1,12,000	468	£ 18,472	£ 18,940	£ 18,056	£ 336	£ 323	£ 2,042	£ 1,143	£ 241	

* The Capital of Mill No. 4 (Bigih Mills) in U. P. is included in the share capital of David Mill Co., Ltd. (see Part I, 17 and 18).

§§ *Note.*—Messrs. Carrimbhoy Ebrahim & Sons, Ltd., resigned the agency of all the Mills under their control on 29th Oct. 1933.

* The Grand Total of paid up Capital does not include the figures for 40 Mills which made no returns as to Capital or the number of mills in course of erection.

‡ Proprietary concern.

T. MALONEY, *Secretary.*

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MILL STATEMENT FOR 1933

AND

SPINNING AND WEAVING SUPPLEMENT.

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